



# County of Hamilton

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## **HOUSING ASSISTANCE PROGRAM**

The early 90's saw a real threat to our community's identity and vitality when the Bengals were being enticed to Baltimore and the Reds were in need of a new ballpark. Leaders from both political parties came together and crafted a sales tax proposal that promised new stadiums on a redeveloping riverfront and the retention of our two professional sports teams. For me, it also importantly provided the pledge of significant ongoing relief from the burden of ever growing property taxes imposed on possessors of owner-occupied properties.

Given that 30% of the sales tax to be collected was promised to be used to support these owner-occupiers by reducing their property taxes, I supported the measure. It passed. The stadiums were built, our teams stayed, related riverfront development known as The Banks was constructed, schools were provided a new revenue stream, and the much needed Stadium Sales Tax Credit was delivered as promised.

The Stadium Sales Tax Credit was very carefully crafted and authorized explicitly as a Housing Assistance Program under Ohio law. It was not for every property but rather for all owner-occupied property. It was designed to assist people who were having to meet the burdens of high property taxes that were increasingly relied upon by school districts, local governments and our county in meeting their needs.

Things went swimmingly well until the Hamilton County's financial condition deteriorated significantly in the Great Recession around 2008. The promised property tax reduction was itself reduced...the County not having the money to continue it at the promised level. Less money, less Housing Assistance Program, higher property taxes. Breaking the promise was unfortunate but somehow understandable even though the County did continue to fund some other items that were, shall we say, somewhat questionable.

Fast forward to today. The current County Commission is now considering how to spend \$159 million dollars of American Rescue Plan funds being sent from the federal government. As is often the case, there are guidelines and goals associated with the

use of these funds. The current proposal in front of the County Commission has an amazing 45% of these millions going toward helping people avoid “forfeiting their housing”.

Yet there is not a single dollar being devoted to the restoration of the Housing Assistance Program’s promised Sales Tax Credit to help beleaguered owner occupiers of homes in the County. The Sales Tax Credit is an incredibly efficient way to assist those homeowners. All we do is take the amount owed off the tax bill due and then the County pays so the entities who would have received the funds are held harmless. There is no middleman to exact administrative fees and soak up a share of the funds to pay an executive director and staff. The aid goes directly to the intended beneficiaries – the owner-occupiers of the County.

The County must have the will to ask with precision the question of allowing the use of these funds for this purpose. It is a Housing Assistance Program. It benefits only owner-occupiers. . It is not a property tax reduction for all property owners,

To fail to press the case for this needed purpose is to go from an unfortunate but somehow understandable breaking of a promise during the recession due to financial condition deterioration, to a disdainful disregard for the very property owners who generously believed political leaders when they pledged property tax savings would be 30% of the sales tax proposal they approved.

When the County did not have the money, people were asked to understand. Now that there very well could be money available if we aggressively pursue it, that same generous public may justifiably see things very differently.

I supported the original sales tax and all that went with it. I crossed the partisan divide to do so. Today I want to again raise my independent voice to tell you that property taxes as a percentage of the market values of owner-occupied homes in Hamilton County are extremely high and threaten many with leaving their homes. This time, if we fail to act, it won’t be the Bengals who may leave but the very people who voted to keep them here.

I’m not so keen on that idea!

Dusty Rhodes is the Hamilton County Auditor.

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