

MEMO



To:	Geauga County Budget Commission
From:	Probate Court Judge Timothy J. Grendell
Date:	August 12, 2014
Re:	Suspension of Collection of 1986 Park District Tax Levy

Through good fiscal management, the Geauga County Park Board, in 2014, has operated the Geauga Park District in a manner that continues to result in excess revenues. The Geauga Park Board has achieved this positive result for the Geauga County taxpayers without reducing naturalists programs or other park services.

Since the Geauga Park District is operating in the “black”, the Park District appears to be in a position to do something that most public governmental entities never do—reduce the tax burden on Geauga County residents.

To the extent permitted by Ohio law, suspension of the collection of the Geauga Park District’s 0.70 mill 1986 tax levy at this time will save the Geauga County taxpayers approximately \$830,000, annually. The Geauga Park District will still have more than sufficient revenues and reserves to operate at its present level of services and beyond.

I commend the Geauga Park Commissioners and Director Oros for their effective fiscal management. I believe that public entities should not collect taxes from our county residents when those tax funds are not needed. As a matter of law, the Ohio Constitution does not allow public bodies to hoard excess tax dollars.

Of course, by asking for suspension of collection of the 1986 tax levy at this time, the Geauga Park District retains the authority and ability to request reinstatement of the collection of that levy in the future if those funds become necessary for the future operation of the Geauga Parks.

I respectfully request that you consider suspending collection of the 0.70 mill 1986 tax levy at this time, to the extent permitted by law.

Thank you for your consideration of this matter.