

HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE
138 East Court Street, Room #603
Cincinnati OH 45202

January 8, 2018

Hamilton County Board of Commissioners

Hon. Todd Portune, President
Hon. Denise Driehaus, Vice President
Hon. Chris Monzel

Re: 2018 Cincinnati Zoo and Botanical Gardens Levy Recommendation

Dear Commissioners,

The Tax Levy committee (TLRC) continues to adhere to its purpose and “function as a vehicle to challenge agencies who spend tax dollars to be creative, innovative” in providing the best, most transparent and effective services to the community as possible. The TLRC reviewed the request of the Cincinnati Zoo and Botanical Gardens (CZ&BG) to be placed on the ballot on May 8, 2018 for a five-year levy beginning in 2019. Based on their request a subcommittee was formed and we initiated a review time line that began August 21, 2017 and was actually completed around 12/28/ 2017. As you can see this was a time line that resulted in numerous meetings, and telephone conference calls during the major holidays of the year. We appointed a subcommittee to review the CZ&BG request that consisted of Dr. Jennifer O'Donnell (chair), Janaya Trotter Bratton, Esq. Jeanette Hargreaves, Esq. and Robert Furnier, Esq.

As the chairperson and on behalf of the subcommittee I would like to thank Lisa Webb, for the level of expertise, knowledge and support she brings to the team, CZ&BG team, Thane Maynard, Board President and Board Members and staff, who were great stewards, open and transparent to the multiple questions we asked them regarding the zoo process and finally to the consulting team James M. Horkey, and Gregory D. Friedman of Howard, Wershba and Co. (HW&C). The review process by all involved was comprehensive, efficient and professional.

Several options were reviewed and discussed by the TLRC Committee. In the final analysis three were considered:

1. Tax Levy on the May 2018 ballot with no increase
2. Tax Levy on the May 2018 ballot with requested increase
3. Tax Levy on the May 2018 ballot with or without an increase

FINAL RECOMMENDATION

The TLRC has reached a near unanimous consensus to recommend allowing the tax levy to proceed to the May 8, 2018 ballot, without an increase.

The TLRC fully understands and respects the final recommendations of the Commissioners. Should the Commissioners consider a levy increase the subcommittee has outlined four other recommendations for consideration. (See report)

We look forward to answering any question you may have regarding the subcommittee report.

Respectfully,

A handwritten signature in blue ink, appearing to read "Gwen McFarlin". The signature is fluid and cursive, with the first name "Gwen" being larger and more prominent than the last name "McFarlin".

Gwen McFarlin, TLRC Chairperson