

October 17, 2017

Cities and Villages Councilmembers, Mayors/Managers/Village Administrators

**RE:            URGING COUNCIL TO ADOPT AN ORDINANCE TO AUTHORIZE  
(CITY/VILLAGE) TO JOIN A COALITION OF MUNICIPALITIES  
RETAINING SPECIAL COUNSEL FOR PURPOSES OF INITIATING  
LITIGATION TO CHALLENGE THE CONSTITUTIONALITY OF  
AMENDMENTS TO CHAPTER 718 OF THE OHIO REVISED CODE  
RELATING TO MUNICIPAL INCOME TAX AND DECLARING AN  
EMERGENCY.**

Honorable Members:

The Ohio Association of Public Treasurers (OAPT) is dedicated to serving and educating public finance officers throughout Ohio. Although we are fundamentally an educational organization, the OAPT voted at its Annual Business Meeting on October 5, 2017, to formally express its resolute opposition to recent measures taken by the Ohio General Assembly which result in the further loss of revenue for Ohio cities, which infringe upon municipal home rule, and which diminish their ability to adequately fund their safety forces and other vital local services.

To that end, the Ohio Association of Public Treasurers would like to go on record with your Honorable Body, in support of Ohio's municipal coalition which is challenging the constitutionality of recent amendments to Chapter 718, through litigation being prepared by attorneys at Frost, Brown, Todd, LLC.

Further, the Ohio Association of Public Treasurers urges your Honorable Body to join the more than 115 cities and villages which have signed on, to date. Please find enclosed, a letter to interested coalition members from Frost, Brown, Todd, LLC, a Frost, Brown, Todd memorandum outlining the potential constitutional challenges, a model Ordinance in case you wish to join, and the potential cost sharing proposal.

Thank you for your considerate attention.