

# Catalyzing Local Governance Reform Recommendations



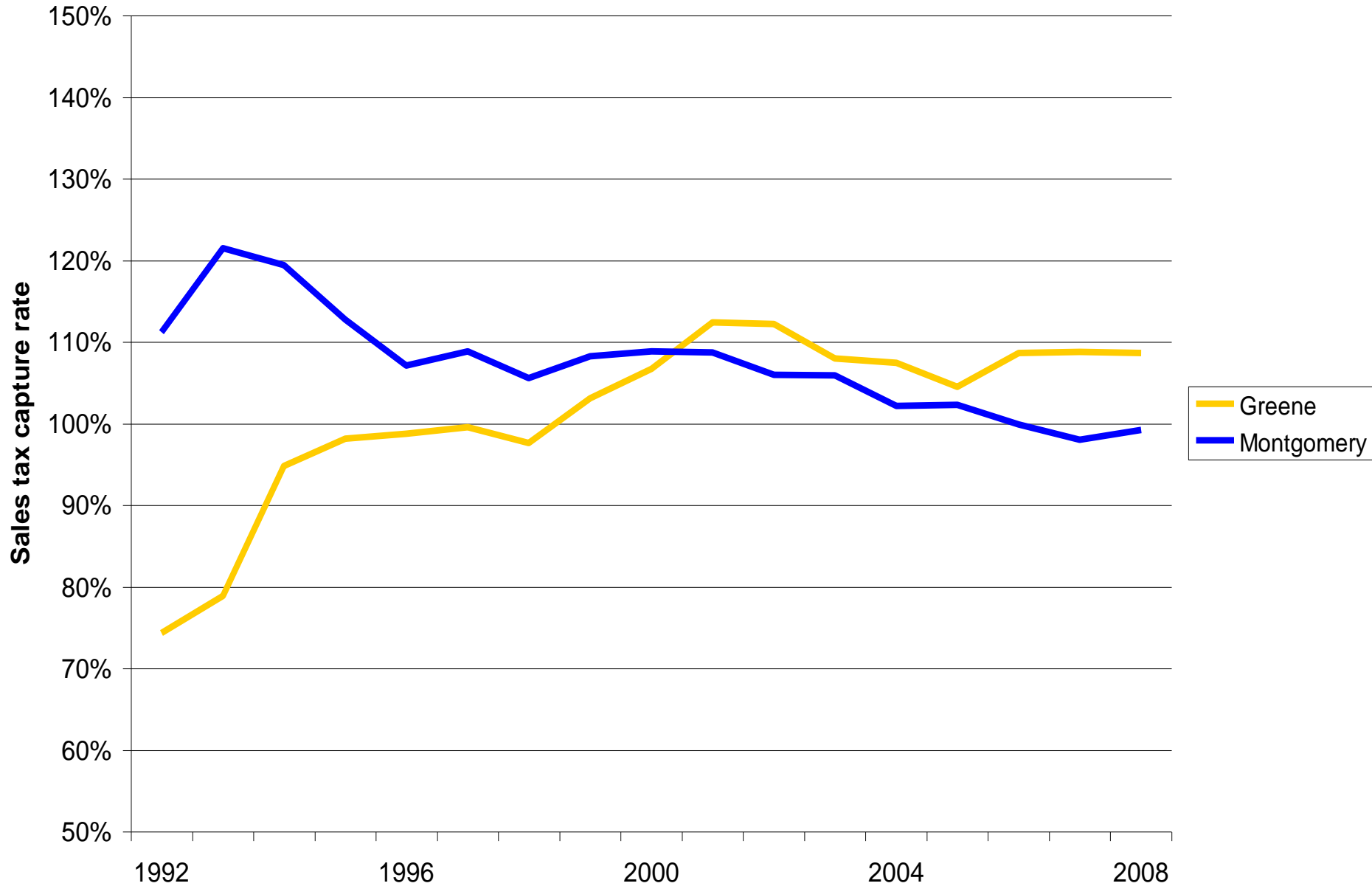
We no longer live where we shop, live where we work, or work where we shop, but our whole system of governance and taxation is predicated on you conducting your economic activity within five miles of where you live, and our local governments expect you to conduct a mixed balance of your activities within their governmental entity. Almost no one does. We live in regionalism. Adjust.

# Our third iteration of the study since 2004



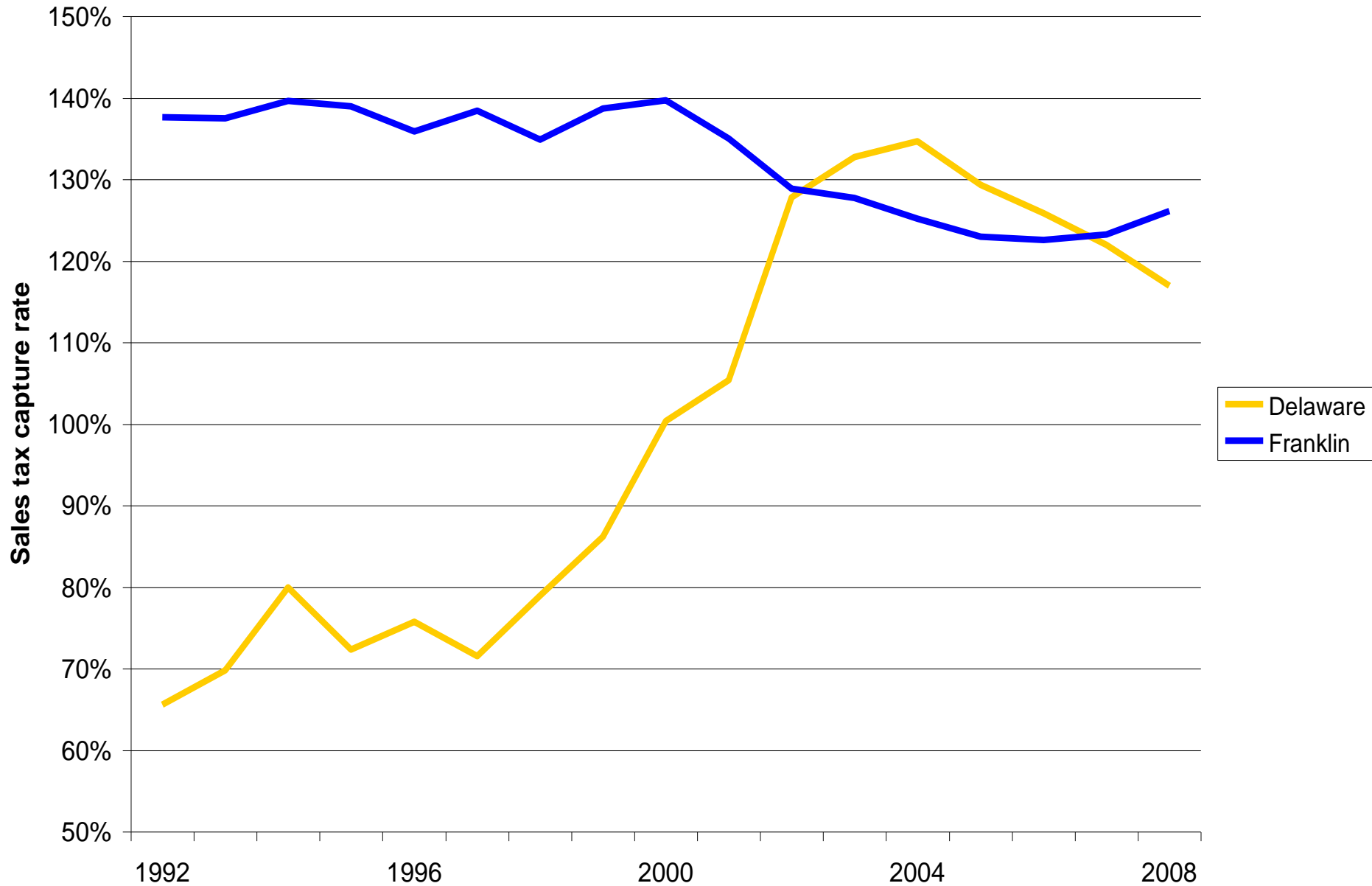
- Sales tax study; if everyone who lives in a county shopped in that county, and no one came in, it would “capture” 100% of their projected sales tax revenue.
- This explains why the school funding case was filed in Perry County
- Yes, this is sales tax, but retail is housed by buildings, which fund schools
- Change happens

## Sales tax capture rate: Greene & Montgomery County (1992-2008)

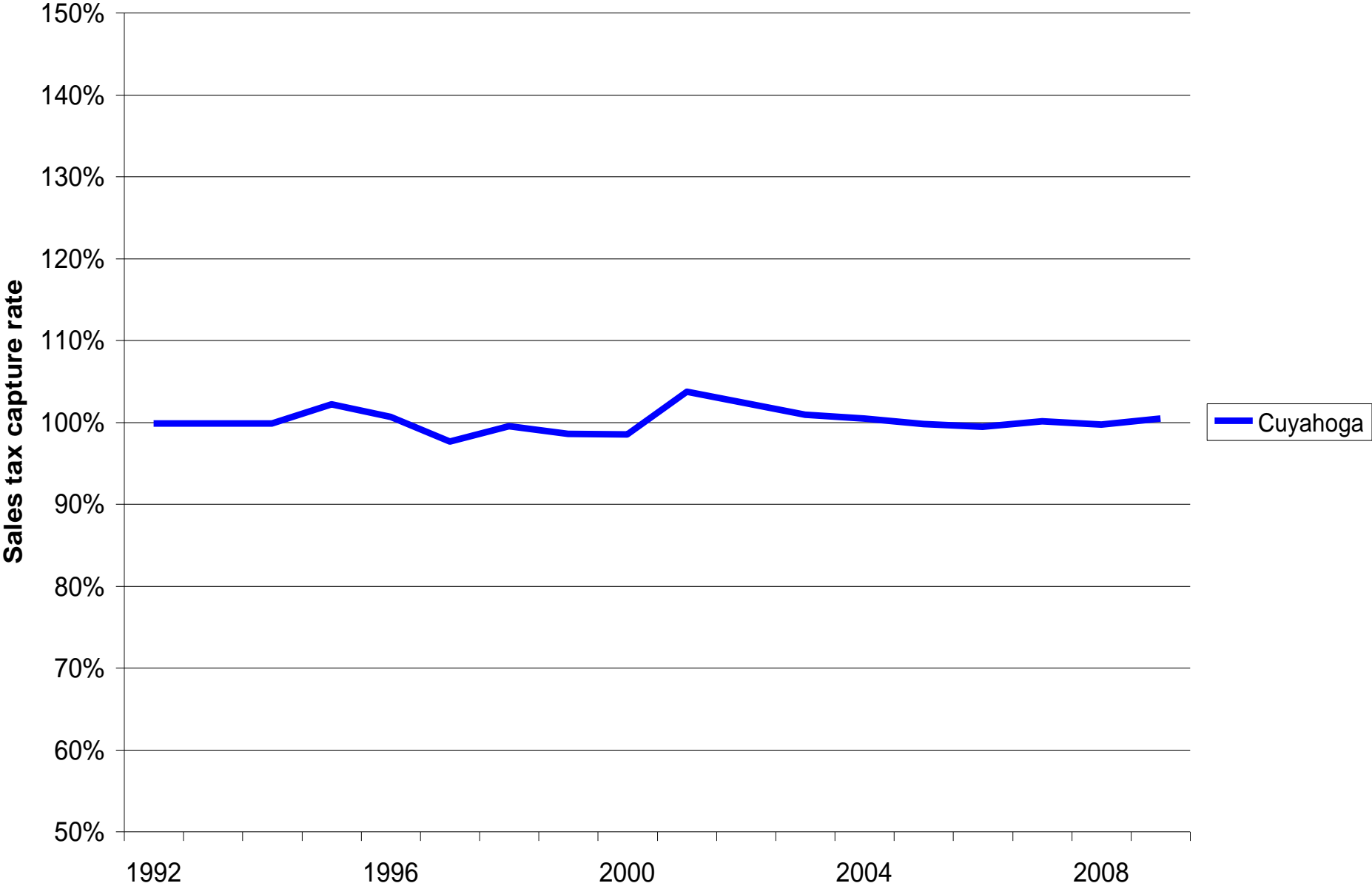




# Sales Tax Capture Rate: Delaware & Franklin County (1992-2008)



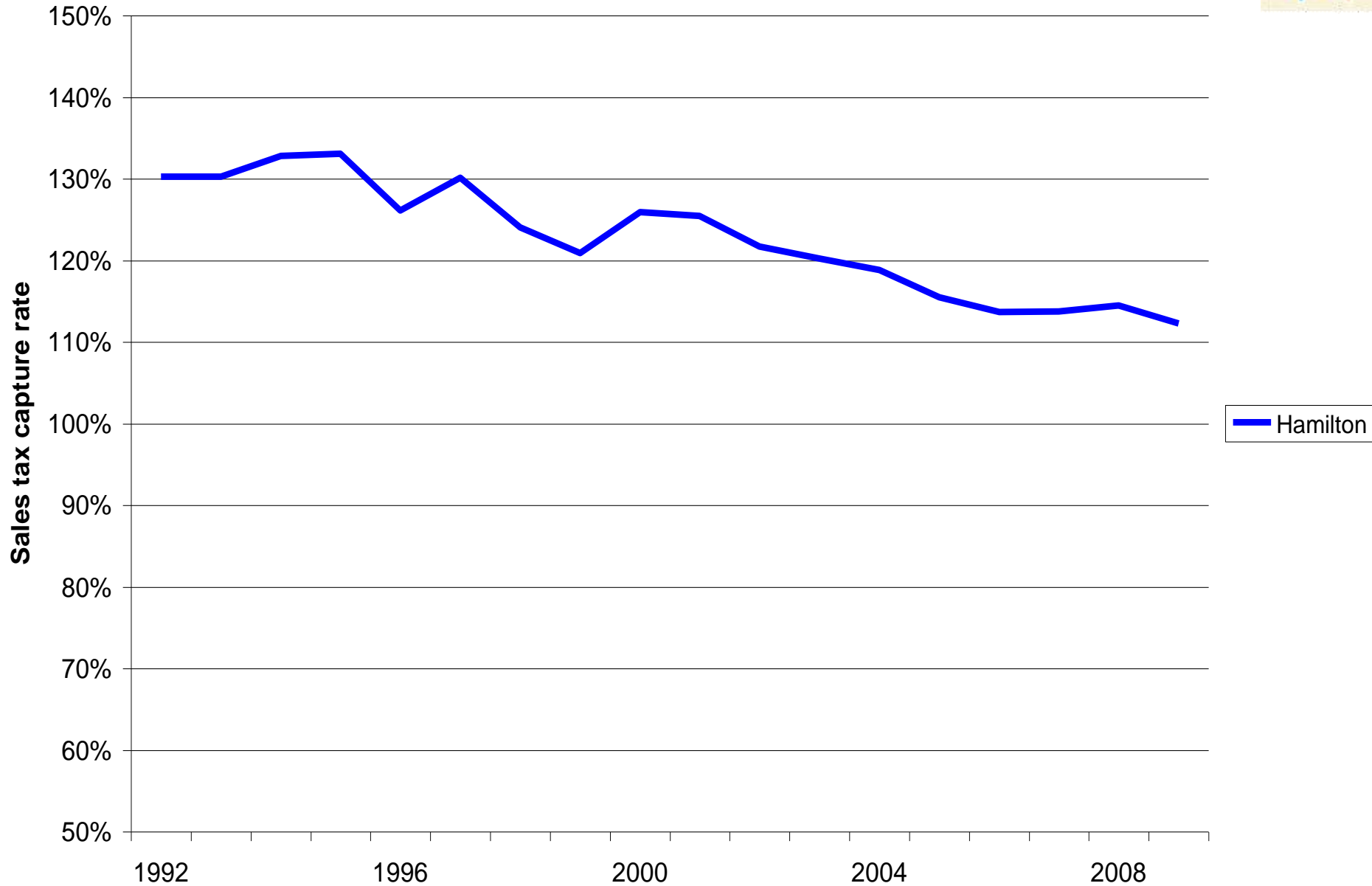
# Sales Tax Capture Rate: Cuyahoga County (1992-2008)

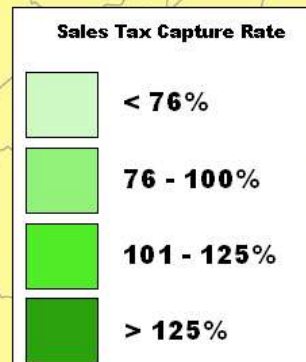




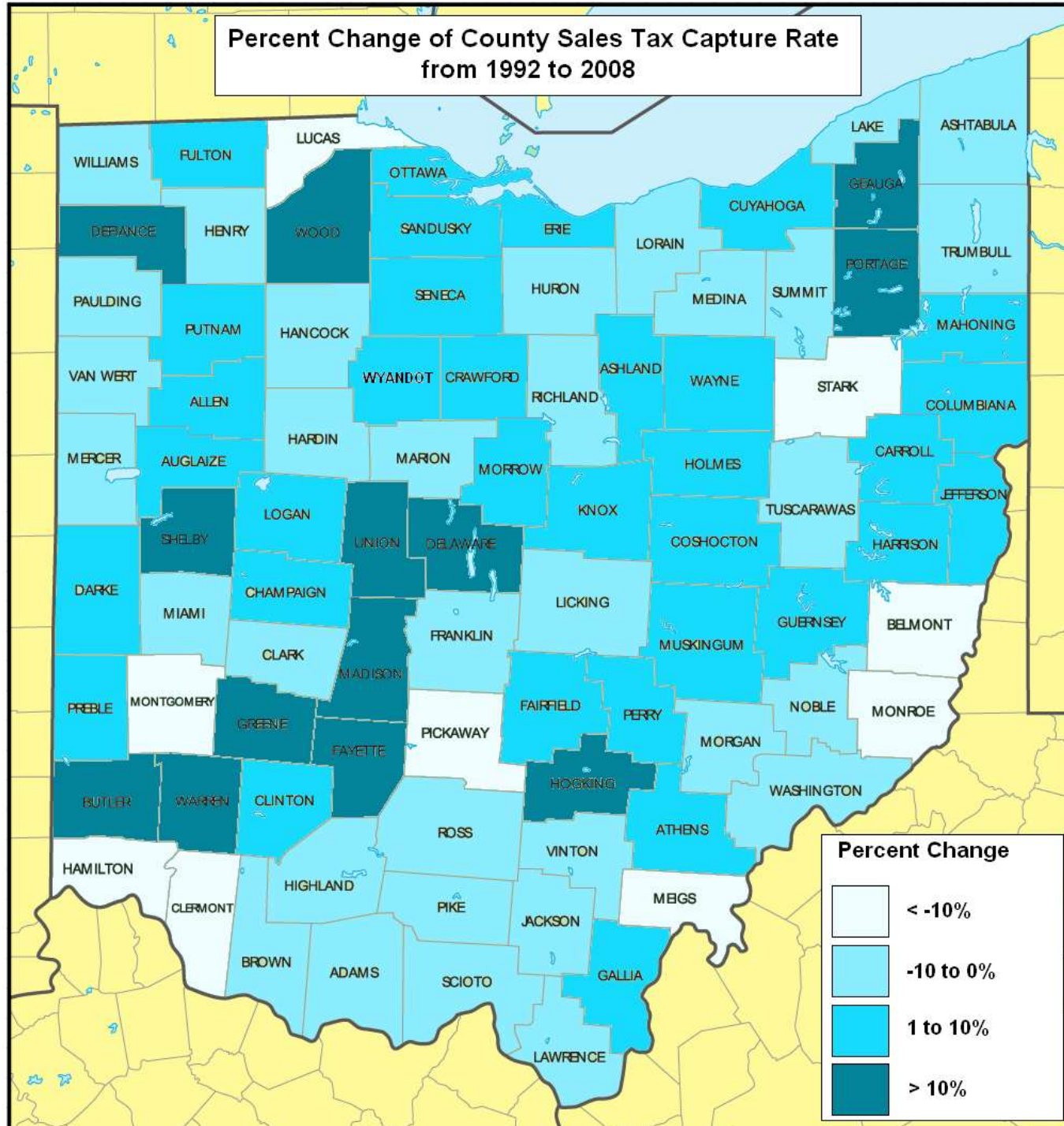


## Sales Tax Capture Rate: Hamilton County (1992-2008)





# Percent Change of County Sales Tax Capture Rate from 1992 to 2008



## Percent Change

