

**Thomas M. Cooney**  
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July 3, 2013

Hamilton County Board of Commissioners  
Hon. Chris Monzel, President  
Hon. Greg Hartmann  
Hon. Todd Portune  
138 East Court Street, Room 603  
Cincinnati, Ohio 45202

RE: Cincinnati Zoo and Botanical Garden Tax Levy

Dear Commissioners:

Enclosed with this letter is a report by the Tax Levy Review committee regarding the Cincinnati Zoo and Botanical Garden Tax Levy (Zoo). First, I want to thank the County Commission for appointing the dedicated and talented members of the TLRC. It is my understanding that the TLRC review process is a unique one in Ohio, but one I think is very beneficial. Our method of hiring consultants, meetings with agencies and having public hearings allows us to have a significant amount of information to analyze. The dedication and hard work of the other members of the Committee should be recognized. Each member served on the committee that conducted an intense review of the Zoo assigned to it. The Zoo committee was chaired by attorney Chris Habel. The Committee relied on both the County staff as well as outside consultants for assistance. We were especially helped by Lisa Webb.

The report was approved by a majority of our committee. A few highlights of the report include:

1. We recommend a renewal of the levy at its current millage.
2. We encourage the Zoo to continue its trend of reducing its reliance on levy funds and bolstering its financial condition.
3. We recommend that the levy contract include a provision requiring the Zoo to pay at least 30 percent of its qualified area expenditures in the next five year cycle.

Sincerely,

Thomas M. Cooney Chair,  
  
Tax Levy Review Committee