



# County Auditors' Association of Ohio

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## Interested Party Testimony of Fairfield County Auditor Jon Slater HB 343

House Ways & Means Committee  
November 28, 2017

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**Chairman Schaffer, Vice Chairman Scherer, Ranking Member Rogers, and Members of the House Ways & Means Committee: I am Jon Slater, incoming 2018 President of the County Auditors' Association of Ohio (CAAO) and Fairfield County Auditor, speaking on behalf of the CAAO. Thank you for this opportunity to provide interested party testimony on HB 343. As you know the County Auditor, County Treasurer and a member of the Board of County Commissioners serve as the County Board of Revision (BOR) in each county.**

**HB 343 requires local governments that contest property values to formally provide written notice to the property owner of their intent to initiate a complaint. There are specific timing requirements and other conditions that must be included in the notice and the resolution. If these requirements are not met, the Board of Revision does not have jurisdiction and must dismiss the complaint or counter-complaint.**

**While not expressing an opinion on these requirements, County Auditors, as members of the county Board of Revision are concerned about the unintended consequences of attempting to determine whether the BOR has jurisdiction to consider and hear the complaint. Trying to determine whether the requirements have been met would cause unnecessary delays and confusion in processing, hearing and ruling on legitimately filed complains of value.**

**The bill requires the local government to list the name of the owner/owners of the parcel in the complaint otherwise the complaint would be dismissed. However recently enacted HB 118, expressly prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner. These provisions appear to be in conflict.**

**In addition, the bill requires that the resolution contain only one parcel per complaint. This is a problem when one economic unit files one complaint that has several parcels. Requiring the filing of separate complaints for each parcel related to one another is problematic when trying to schedule complaints and determine whether a particular complaint is tied to another parcel/complaint.**

**County Boards of Revision are under statutory time restrictions as to the filing, consideration and resolution of valuation complaints. Trying to determine whether or not there is jurisdiction to hear the complaint, necessarily delays the process. Boards of Revision are quasi-judicial. They are often presented with conflicting appraisals and have the necessary proficiency to evaluate and express an opinion on appraisals. They do not necessarily have the expertise to adjudicate whether the very specific notice requirements have been met.**

**We respectfully ask this panel to carefully consider the local government requirements and their impact on the jurisdiction of the Boards of Revision. Thank you very much for the opportunity to point out and discuss these issues. I would be pleased to answer any questions you may have at this time.**