

House Ways and Means Committee

House Bill 343: Opponent Testimony

November 28, 2017

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Chairman Schaffer, Vice Chair Scherer, Ranking Member Rogers and members of the House Ways and Means Committee, my name is Michele Pomerantz, Policy and Labor Liaison for the Cleveland Metropolitan School District (CMSD). I appreciate the opportunity to submit written testimony in regards to House Bill 343.

I am sharing our opposition to H.B. 343 which would make the filing of property tax complaints by boards of education overly burdensome – requiring it provide written notice to the property owner of *each* parcel in advance of a school board approving a resolution to file the complaint or counter-complaint. There is a wide diversity in the size and nature of school districts in Ohio; large urban boards of education defend or challenge hundreds of properties and thousands of parcels each year with multi-million dollar impact. Whereas rural school districts with little commercial property defend or challenge few tax complaints. Each board of education should decide the manner in which it undertakes approval of resolutions for the filing of complaints.

Under current law, a board of revision must provide notice to the owner of the property concerning the filing of a tax complaint by a board of education (R.C. 5715.19(B)), making the proposed notification redundant. However more disturbing than its redundancy is its inefficiency. It is not practical and of no benefit to provide a notice and approve each parcel when a single property comprises more than one parcel. A taxpayer should not receive dozens of notices regarding the same property because the property comprises multiple parcels, and it is not an efficient use of resources for the board of education to provide separate notices for each parcel of a single contested property.

Additionally, boards of education file a counter-complaint in response to the decrease complaint initiated by the property owner to retain the existing valuation and revenue. Providing notice to the owner and approving the filing of a counter-complaint may not be necessary as the owner filed the original complaint and a board of education seeks to retain the existing valuation. Ohio law already provides notice to the original complainant that a board of education can file a counter-complaint – H.B. 343 should not require providing notice and approval for the filing of counter-complaints. Furthermore, the provision for the notice to be made seven business days prior to a board of education considering the resolution is not compatible with existing law which provides a board of education thirty days upon notice by a board of revision to file a counter-complaint.

For these reasons I ask you to reject H.B. 343.

I want to thank you for your time considering this testimony and will make myself available for any questions.