



**State Representative Scott Lipps  
62<sup>nd</sup> House District**

**State Representative Scott Ryan  
71<sup>st</sup> House District**

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Sponsor Testimony, House Bill 458  
House Ways and Means Committee  
March 20, 2018

**Ryan:**

Chairman Schaffer, Vice Chair Scherer, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on House Bill 458, legislation that would change the way County Auditors and Treasurers notify the public regarding delinquent taxes.

Currently in the state of Ohio, county auditors are required to compile a "delinquent tax list" identifying properties in the county that still have unpaid taxes or assessments and to publish the list in a newspaper of general circulation.

The publication must appear in the newspaper twice within 60 days after the auditor certifies the list to the county treasurer. Publishing a list of delinquent properties, along with title searching and notification by mail or in person, is meant to fulfill the state's obligation under the Due Process Clause to provide notice to property owners and lienholders of an impending action that may result in the property being taken and sold.

In addition to the delinquent tax list, the auditor also must arrange for the publication of a "display" notice in the newspaper in advance of each of the list's publication dates. The notice states the potential consequences of not paying delinquencies (i.e., foreclosure), how an owner may settle the owner's delinquency, and the manner in which interest on the delinquency will accrue.

That is four paid advertisements to announce a delinquent tax list twice a year.

**Lipps:**

In today's digital world, where many Ohioans consume their news online, paying to advertise a delinquent tax list in a newspaper is no longer every county's best option. Some rural counties may not even have a newspaper that is of general circulation. While other counties may be split for where they receive news (Warren County is a good example, with the northern half located closer to the Dayton media market and the southern half closer to the Cincinnati media market).

As a compromise, we would like to allow the County Auditor and County Treasurer to publish the second list online, after an initial publication in a newspaper of general circulation. This will save the county and taxpayers money that can be better spent elsewhere.

Mr. Chairman, members of the committee, Rep. Ryan and I ask for your favorable consideration of this bill and would be happy to answer any questions you have at this time.