



# County Auditors' Association of Ohio

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## House Ways and Means Committee Written Proponent Testimony on HB 47

**March 26, 2019**

Chairman Schaffer, Vice-Chair Lipps, Ranking Member Rogers and Members of the House Ways and Means Committee: On behalf of the County Auditors' Association of Ohio we respectfully submit proponent testimony in support of House Bill 47. The purpose of this legislation is to increase the time within which county boards of revision must decide property tax complaints.

Currently county boards of revision must hear and decide all complaints within ninety (90) days of filing. The 90 days is based on the date the complaint is filed. For a complaint filed on January 20<sup>th</sup>, the 90 days starts from that date and the board of revision must render a decision by April 20<sup>th</sup>. The bill extends the deadline for resolving a complaint to 180 days and delays the beginning of that period until the last day a complaint may be filed, regardless of whether a complaint is filed before the last day.

Due to population, the volume of complaints, and other factors, the 90 days deadline is too short and unworkable. This change will bring many boards of revision, especially in larger counties, in compliance without unduly stretching out the process.

HB 47 will provide all parties to a board of revision complaint with ample opportunity for a thorough and complete adjudication of the issues. The County Auditors' Association of Ohio wishes to thank Representative Greenspan for his leadership on this bill and encourage the House Ways and Means Committee to favorably report this legislation.