

Testimony in Support of House Bill 47 (Greenspan) – 180 Day Filing Extension

Before Ways and Means Committee

By Shelley Davis, Cuyahoga County Board of Revisions Administrator

March 26, 2019

Chair, Schaffer, Vice Chair Lipps and, Ranking Minority Member Rogers, thank you for the opportunity to testify today in support of House Bill 47 that modifies the timeframe to hear all valuation complaints and resolve the complaints from 90 days from the date the complaint is filed to 180 days from the last date the property owner can timely file a complaint.

My name is Shelley Davis and I am the Cuyahoga County Board of Revision Administrator. I would like to thank the Sponsor of the bill, Representative Greenspan for introducing this important and much needed legislation.

The proposed legislation is an essential tool that will provide all 88 counties the opportunity to conduct valuation hearings and render decisions within a reasonable period of time, especially when you take into account every county in the State is required to conduct a sexennial reappraisal every (3) three years, which usually results in an increase in complaint filings. Extending the timeframe from 90 days from when the complaint was filed to 180 days from the deadline date provides all counties ample time to schedule the hearing, conduct the hearing and render a decision while providing the property owners the opportunity to fully present their case.

Ohio Revised Code section, 5715.19 has seen some modest legislative changes, the existing language referring to the *90 days* has been in effect over 38+ years and is obsolete. Property owners are more proactive, knowledgeable and with the internet the information is at their fingertips. Years ago, homeowners did not know that the Board of Revision existed or how to go about filing a complaint with their Board of Revision, that's not the case today, today everyone knows it's an option and how to complete the form and, it's free to file.

The majority of the Board of Revision complaints are residential class properties and are filed during March right before the deadline date of March 31 of the given year. Ninety (90) days under

current law is a moving target based on the date the complaint is filed with the Board, so if a complaint is filed January 20, the 90 days starts from that date which the Board must render a decision by April 20. Under the proposed legislation, the 180 days is from the last day the Board can timely accept complaints.

Valuation complaints represent the vast majority of the types of complaints the Board of Revision hears, the Board of Revision is also required to hear complaints on Homestead Denials, Remission of Penalty, Manufactured Homes, Expedited Foreclosures and Rental Registration Penalty.

Even though Cuyahoga, Franklin and Hamilton Counties are similar based on the population and parcel count, NO COUNTY has the same level of complaints filed as Cuyahoga County. Since 2012 Cuyahoga County has had 72,994 complaints filed, and currently Cuyahoga County has 6,500 complaints filed for tax year 2018, and I expect another 6,000 complaints filed by the deadline date of next Monday. I can assure you no other county in Ohio has seen that level of filings, so the passage of this proposed legislation is extremely important just not to Cuyahoga County, but all 88 counties.

Thank you again for the opportunity to testify. I am happy to answer any questions at this time.

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