



# County Auditors' Association of Ohio

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## House Ways and Means Committee

### Proponent Testimony on HB 47

April 2, 2019

Chairman Schaffer, Vice-Chair Lipps, Ranking Member Rogers and Members of the House Ways and Means Committee: I am Frances Lesser, Executive Director of the County Auditors' Association of Ohio offering proponent testimony in support of House Bill 47. As you know, 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 90 days of filing. 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 day deadline is sometimes too short and unworkable. In some counties up to 50% - 60% of all BOR complaints are decided beyond the 90 day deadline. This change will bring many counties, especially larger ones, in compliance without unduly stretching out the process.

The boards of revision certainly make every attempt to comply with the current 90 day deadline. In one county approximately 40% of their cases are settled without a hearing, freeing up time to hear and decide the remaining cases within the deadline. The most common reason given for the inability to meet the 90 day deadline is the difficulty in scheduling all necessary parties to the complaint for a hearing, including attorneys and appraisers. Additional time is sometimes needed to obtain a completed fee appraisal if one is deemed necessary. Most boards of revision provide every property owner with a minimum of 15 minutes in their BOR hearing. Some complaints involve commercial properties with extenuating circumstances or residential properties with out-of-state owners who want to be present for a hearing. In a Revaluation or Triennial update year it is more difficult to meet the deadline because of the volume of complaints filed, the required notification to school boards and requests for evidence including of rental income, etc.

Boards of revision are considered quasi-judicial and the members take their jobs very seriously. They review the evidence in advance, prepare questions of the owner, analyze the appraisal, sometimes physically visit the parcel in question, compare similar properties and consider other factors in order to render the best possible decision regarding value.

You may wonder why there are so many appeals of value. County Auditors use a mass appraisal system to value properties for tax assessment purposes. The difference between a mass appraisal and a fee appraisal of one property may confuse property owners. Sometime, mistakes can be made. County Auditors believe in and practice transparency throughout the valuation process. They provide information and explanations to citizens and provide forums to not only educate property owners on the appraisal process but also to encourage property owners to review and question their appraisals. County Auditors and the boards of revision want to get the valuation correct!

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 extended time envisioned by HB 47 will not cause further delays in setting property values or in processing annual tax bills. While the bill calls for an additional 90 days, in most instances cases will be heard and decided before the proposed 180 day period concludes.

The County Auditors' Association of Ohio wishes to thank Representative Greenspan for his leadership on this bill and encourages the House Ways and Means Committee to favorably report this legislation.