



**Sponsor Testimony**  
**Representative Dave Greenspan**  
**House Bill 47**

Chair Roegner, Ranking Member Williams, and Members of the Senate Ways and Means Committee, thank you for providing me the opportunity to offer sponsor testimony on House Bill 47.

House Bill 47 seeks to address a very important issue that many of our county boards of revision face when hearing property tax complaints – not enough time to be compliant with current state law. Currently, all county boards of revisions, regardless of the amount of complaints filed or the population of the County, must hear all complaints with 90 days of the filing of each complaint. As a four year member of the Cuyahoga County Board of Revisions, I can testify that in our larger counties, this is simply not enough time.

This bill will allow all boards of revisions 180 days to hear the property tax complaints – a change from the current limit of just 90 days. Under House Bill 47, that 180 day window will now be from the yearly deadline for filing complaints rather than from the actual filing date. However, if the complaint is filed within 30 days after receiving notice from the auditor under the terms of Section 5715.19(B) of the Ohio Revised Code, 180 days from the date that complaint was filed.

This committee will hear testimony from the directors of various boards that the current limit of 90 days is simply not enough time. Presently, there are boards who cannot meet the statutory deadline due to the sheer massive volume of complaints and the limited amount of time given to manage that volume. House Bill 47 expands the current deadlines in an attempt to allow our county boards of revision time to be compliant and to reasonably manage taxpayer case-loads.

Thank you your consideration of the bill and I am available for your questions.