County Commissioners Association of Ohio

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Suzanne K. Dulaney, Esq., Executive Director

209 East State Street • Columbus, Ohio 43215-4309
Phone: 614-221-5627 • Fax: 614-221-6986
Toll Free: 888-757-1904 • www.ccao.org

November 28, 2017

MEMBERS OF HOUSE WAYS AND MEANS

BRAD COLE, MANAGING DIRECTOR OF RESEARCH

OPPONENT TESTIMONY ON HB 343

Good morning, Chairman Schaffer, Vice Chair Scherer, Ranking Minority Member John Rogers and members of the Ways and Means Committee. My name is Brad Cole and I am Managing Director of Research for CCAO.

Thank you for the opportunity to present opponent testimony on HB 343, a bill which would require local governments that contest property values to formally pass an authorizing resolution for each complaint and to notify property owners of such a complaint before filing with the board of revision (BOR).

By way of background, one of three commissioners in each county serves on the county board of revision (BOR) along with the county auditor who serves as secretary to the BOR and the county treasurer. A BOR with a different composition exists to perform the functions of the BOR in Cuyahoga and Summit counties, Ohio's two charter counties.

The bill potentially would affect any board of county commissioners, the legislative authority of any municipal corporation or township, or any board of education of a school district that proposes to file a complaint or counter complaint with the BOR regarding the valuation or classification of any property subject to BOR review.

CCAO understands that boards of commissioners are probably not the primary target of this legislation as most boards of commissioners do not file that many complaints with their respective BOR. That said, commissioners want the BOR process for complaints to be efficient so that property's assessed value, classification or other elements of a complaint may be properly determined by a board of revision.

Existing law already requires the county auditor within 30 days after such complaints may be filed to provide notice of each complaint to each property owner and to each board of education whose school district may be affected by the complaint, provided the amount in question is at least $17,500 and the property owner did not file the complaint. Within 30 days of receiving such

notice, the property owner or board of education may file a counter complaint either in support of or objecting to the original complaint.

In addition, each board of revision must notify any complainant and also the property owner of the time and place of a hearing by the board of revision on a complaint at least ten days prior to the hearing.

The bill requires a separate notice to each owner of a parcel at least seven business days prior to the consideration of a resolution by the affected governing board or legislative authority to initiate a complaint regarding that parcel before the BOR. The legislative authority or governing board, such as a board of commissioners, would have to adopt a separate resolution and provide separate notice for each parcel subject to a complaint.

For taxing districts that file large numbers of complaints, this would effectively mean many additional notices to be sent, public meetings to be held and resolutions to be adopted by each board or legislative authority prior to taking action with respect to any complaints filed with the BOR.

The bill specifically provides that a board of revision is without jurisdiction to hear any complaint or counterclaim if the notices and the resolutions required by the legislation have not been satisfied. A reasonable question to ask is who will enforce the provisions of HB 343? The responsibility for compliance will fall on local boards and legislative authorities, but it is fair to say that BORS for each county are going to have to make sure that all these notices, resolutions and paper work are being filed with the BOR.

Compliance with the provisions of HB 343 could prove burdensome both for boards and legislative authorities filing complaints and counterclaims, and BORS attempting to enforce the provisions of the bill.

For the reasons stated in this testimony, CCAO is opposed to HB 343. CCAO would like to thank the House Ways and Means Committee for the opportunity to submit testimony on HB 343. I would be happy to try to respond to any questions form members of the committee at this time.