



Parma City School District

Finance / Treasurer's Office

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November 27, 2017

Chairman Shaffer, Vice Chair Scherer, Ranking Member Rogers, Members of the House Ways and Means Committee, thank you for giving me the opportunity to provide opponent testimony on H.B. 343.

I am Greg Markus, Interim Treasurer of the Parma Board of Education. Parma Schools is one of the largest school districts in Ohio with 10,378 students and 14 schools. The majority of our funding is from local property taxes. Parma Schools are located in three suburban communities largely developed after World War II. In a developed, aging and inner-ring suburb of Cleveland we face obstacles as to retaining existing property tax revenue.

On account of the recession and an older commercial base, the district experienced significant residential and commercial tax complaint filings during the past few years. Approximately 6,501 residential decrease complaints were filed between 2009 and 2017. During the same period taxpayers filed 673 commercial decrease complaints requesting a change of value in excess of \$50,000. The decrease complaints annually challenge multi-million dollars of revenue per year.

Tax Year	Collection Year (Filing Year)	Taxpayer Residential Decrease Complaints	Taxpayer Commercial Decrease Complaints (Value change > \$50,000)	School Board Increase Complaints (Value change > \$50,000)
2008	2009	1,571	65	18
2009 (Update)	2010	552	143	24
2010	2011	565	61	5
2011	2012	1,671	67	7
2012 (Reappraisal)	2013	707	148	18
2013	2014	439	61	8
2014	2015	388	50	11
2015 (Update)	2016	376	50	40
2016	2017	232	28	36
Total		6,501	673	167

Finance / Treasurer's Office Administration

Greg R. Markus | Interim Treasurer/CFO

Pam Bartowski | Administrative Assistant

Diane Byrnes | Assistant Treasurer

Arlene Mohammadpour | Payroll Supervisor

District Administration

Carl H. Hilling. | Superintendent

Greg R. Markus | Interim Treasurer/CFO

Rusty Kuse | Business Manager

Board of Education

John M. Tenerowicz | President

Michael W. Johns | Vice-President

Karen S. Dendorfer

Kevin C. Kussmaul

Michael R. Lewis



