

Testimony in Opposition of House Bill 343
Before the House Ways & Means Committee

December 12, 2017

Chairman Schaffer, Vice-Chairman Scherer, Ranking Member Rogers, and Members of the House Ways & Means Committee, thank you for the opportunity to provide written testimony as an interested party on House Bill 343 sponsored by Representative Merrin.

My name is Shelley Davis and I am the Administrator of the Cuyahoga County Board of Revision. While H.B. 343 focuses on requiring a resolution for the Board of Education (“BOE”) to file a property valuation complaint, I am only addressing the obstacles this Bill creates for the county Boards of Revision (“BOR”) in the State. The Bill requires the entity who files the complaint to name the correct owner, failure to identify the correct owner is a jurisdictional flaw, whereas the BOR cannot proceed with a hearing. Representative Merrin’s H.B. 118 which passed, states the complaint does not need to identify the owner on the complaint, but places the burden on the BOR to exercise *due diligence* to locate the owner, the language is in conflict with H.B. 343.

Next, the resolution and complaint can only contain one parcel number, which contradicts the language on the Department of Tax Equalization (“DTE”) Form 1, many economic units, i.e. Key Bank Building, Terminal Tower are comprised of a multitude of parcels. It’s administratively logical and necessary for the BOR to have all the related parcel numbers on the same complaint and be heard as one case, not 40 cases, as an example. The Bill places an additional administrative and financial burden by requiring the BOR to send certified mail based on “one parcel per complaint, instead of the current practice as outline on the DTE Form 1, which provides the ability to list an unlimited number of parcels on the same complaint, thus significantly reducing the certified mail notices, costs and manpower.

The Bill requires the BOE to provide a written notice, sent by regular mail to the owner at least seven business days before the legislative authority can adopt the resolution at a “public” meeting. Proving compliance to the BOR may be challenging; what if the notice was sent to their mortgage company, returned, forwarded, or no such address? Does the BOR have jurisdiction to act? Again, another potential jurisdictional flaw.

Overall, the BOE must prove to the BOR that they (1) identified the legal owner (2) sent *good* notice to that owner 7 days prior to seeking the adoption of a resolution (3) track the notice for proof of mailing (4) schedule and call for a public BOE meeting (5) list one parcel per complaint and per resolution (6) provide copies of each action to prove compliance with each complaint at the time of filing. The BOR only has 20 days to review each of these complaints for jurisdiction before giving notice to the taxpayer of such filing; this is in addition to the BOR reviewing all the

complaints filed and sending notice to the property owner(s) and BOE as required under 5715.19 of the Revised Code. This Bill has a lot of moving parts that greatly impacts the county Auditors and the Boards of Revision in all 88 counties.

I would also be remiss if I didn't mention that I have had the opportunity to review amendment AM0961 and the Sub. H.B. No. 3443 LSC Draft 1_132_1593-4 to this Bill. While these proposed changes/amendments do attempt to tackle some of the concerns, it does not resolve all the concerns from the Bill. In fact, the proposed language in these amendments create new concerns for the County Auditors and the Boards of Revision.

I respectfully ask that this committee consider the impact to the County Auditors and the additional burden placed on the Boards of Revision in all 88 counties. Thank you for your consideration in this matter.

Sincerely,

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