



Ohio House of Representatives

State Representative Derek Merrin District 47

House Bill 118 – Sponsor Testimony Ways and Means Committee September 27, 2017

Chairman Eklund, Vice-Chairman Terhar, Ranking Minority Member Williams, and members of the Ways and Means Committee. Thank you for allowing me to present testimony on House Bill 118, which passed the House of Representatives unanimously. This legislation codifies Ohio Supreme Court rulings, *James Navratil Development Company v. Medina County Board of Revision (2014)*, and *Groveport Madison Local Schools Board of Education v. Franklin County Board of Revision (2013)* into law.

Under Ohio law, property owners can challenge their property value by filing a complaint with their County’s Board of Revision. Unfortunately, some complaints have been dismissed solely for misidentifying the owner of the property. The result has been valid complaints being denied a hearing and the opportunity for Ohioans to be given a fair opportunity to challenge property valuations in some cases.

Let me provide an example on how a complaint could be dismissed for misidentifying the owner of a property. For example, John Smith owns a home. He files a complaint claiming his property is valued incorrectly. Mr. Smith files the complaint listing himself as the property owner, but the true property owner on record may be John Smith LLC, John Smith Trust, John P. Smith, John Smith and spouse, or John Smith and business partner. In each scenario, the listed owner of the property is not fully accurate, and could be dismissed by a Board of Revision.

In 2014, the Ohio Supreme Court ruled that a property valuation complaint cannot be dismissed based on the misidentification of the property owner. The Court wisely interpreted the Ohio Revised Code and tried to put an end to the nonsensical dismissals. It is important to note that an official complaint form has the complainant list the parcel number and property address. This information allows the Auditor and Board of Revision to easily identify the true owner of the property if in question. Also, the name of the owner is irrelevant when determining the value of a property.

It is imperative the Ohio General Assembly provide clarity to the law. House Bill 118 will provide clear direction to all Board of Revisions, and enable citizens to point to Ohio law rather than having to reference an Ohio Supreme Court ruling in a disputed case. I do believe the vast majority of

Board Revisions are following the Supreme Court ruling and do their best to ensure complaints are heard despite a technical error, such as misidentifying the property owner. However, there are 88 County Board of Revisions that handle thousands of complaints annually, and it's impossible to know if they are all following the law, the Supreme Court's ruling, or are aware of the ruling. With my research, I have talked to County Auditors, Board of Revision members, and attorneys that have extensive experience with Board of Revision cases. As a result, I do believe this legislation is necessary and will make the Board of Revision process better across the state. I respectfully ask for your support and welcome any questions the committee may have.