



County Auditors' Association of Ohio

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October 2, 2017

The Honorable John Eklund
Chairman, Ohio Senate Ways & Means Committee
1 Capitol Square, 1st Floor
Columbus, Ohio 43215

Dear Senator Eklund:

On behalf of the County Auditors' Association of Ohio I offer our support for HB 118, currently pending in the Senate Ways & Means Committee. HB 118 essentially codifies recent court decisions and is designed to prevent County Boards of Revision (BOR) from dismissing a complaint if the complaint does not name the correct property owner. Although it is unlikely a BOR would currently dismiss a complaint if the owner is not properly named, this legislation further supports the court cases that have held that the failure to name the correct property owner does not deprive the BOR of jurisdiction and therefore the BOR cannot dismiss on that ground.

In addition, the bill specifically requires the BOR to exercise due diligence to ensure the correct property owner is notified of the time and location of any hearing scheduled on a complaint if the complaint form does not correctly identify the property owner.

In the interest of efficient operation of the BOR and because it is the correct thing to do, the CAAO supports this legislation.

Sincerely yours,

Frances S. Lesser

Frances S. Lesser
Executive Director

cc: State Representative Derek Merrin