

Mr. Chairman, and Members of the Senate Ways and Means Committee. My name is Jeremie Hittle and I am the Treasurer/CFO of Piqua City Schools located in Miami County. I am here today to provide testimony on the potential impact of HB 343 on our school system.

In Miami County, our schools have an excellent working relationship with our County Auditor. Mr. Gearhardt has established a process that is fair and efficient for the tax payer and the school districts. We are provided a list of appeals from our taxpayers that have been checked for reasonableness. If cases match a certain criteria they are automatically given a hearing. The district then has the option to file a counter appeal against the other cases filed, but again reasonableness is applied when making these complaints. Our school district does not go searching for cases, but will act when necessary to protect tax payers as a whole.

My most recent experience with this process is our local mall. They wanted a 57% reduction in their valuation or \$110,581.41 off their tax bill. The valuation request was actually less than the land alone is worth. The property in question is located directly off of I-75 in a prime location for development. Additionally, this wasn't the first time they have requested a decrease in values. They also asked for and received valuation decreases in Tax Year 10, 13, as well as 16.

As a protector of local tax payer dollars, I couldn't allow a shift of \$110,581 in tax collection to burden our local tax payers for an out of area corporation to get a tax break. Our district decided to take a stand and file a counter complaint. In the end, we ended up settling the case. Since 2010, the mall has received a 63.4% decrease in valuation or \$238,832.83 has been shifted to local tax payers. It seems reasonable to me that a district such as ours should be able to protect the district and tax payers without a more cumbersome process than is currently in place.

I don't want to get into all of the details about how to value property and why in this case they were able to provide information to prove a lower amount. It may be something that needs examined further, but that is now why we are here today.

I say all of this, because it is important to allow districts to continue the working relationship with their County Auditor on these issues. The bill is trying to fix something that I believe isn't broken. It is my job to look out for our local tax payers and I assure you Piqua City Schools doesn't go after tax payers for no reason as the bill suggests.

HB 343 would require a redundant system to be put into place. The current process in Miami County runs smoothly, and all parties involved are notified during the process. The mandate to make a public meeting out of the matter politicizes the decisions that we are tasked with making.

Additionally, it could put our board members in a precarious position. This bill could actually create more ethical issues and situations with unintended consequences where we are not doing what is right for all tax payers. HB 343 is an unnecessary law that I believe may be punishing the whole for what only a select few have done.