



Testimony before the Senate Ways & Means on HB 343

June 26, 2018

Good morning Chairman Eklund, Vice-Chairman Terhar, Ranking member Williams and members of the committee. My name is Jeff McClain and I am the Director of Tax and Economic Policy for the Ohio Chamber of Commerce. I am here today representing our tax committee and over 8,000 members of the Ohio Chamber of Commerce.

My purpose is to offer support for House Bill 343. Representative Merrin testified about the need for some changes in the Board of Revision process. He described how many believe there are actions taken by some that can distort the valuation process. Please allow me to make a few observations from my decades of experience in this area. This bill, and many others from previous General Assemblies have attempted to achieve the same result, a fairer process but with different methods. One bill would have taken the right of counterclaim away from virtually anyone. Another would make the loser pay for costs and expenses. Others created a shortened list of who could be involved. All these were because of an appearance of unfairness by those making counterclaims.

What this bill is attempting to change is the ease with which some governmental entities are casting a wide net in the hope that they can catch a few big fish. This issue is for the most part one much more likely to be active in the suburban areas around the major cities along with the cities themselves. This procedure that Representative Merrin described to you

is used a great deal less in the rural counties. This doesn't mean that smaller entities don't file this type of action, in fact they make great use of it to fairly adjust an appraisal when appropriate. There is simply more interaction between government and taxpayer in these areas. I have a suspicion that this is because the officials there are more answerable to the taxpayers. They know each other and deal fairly. This bill would simply ask government officials to take greater care in filing countercomplaints to those properties clearly deserving reconsideration.

A question wondering whether this would require too much time for the entity to fulfill its responsibilities was asked last week. I believe that before proceeding with an action that would greatly impact their taxpayers, it's not asking much for the council, commission or board to take a few minutes time to discuss whether it is appropriate.

We at the Chamber stand ready to work with all of you to arrive at a fair method of valuation for all.

I would be happy to answer any questions you may have.