



June 26, 2018

The Honorable John Eklund
Ways & Means Committee, Chair
Ohio Senate
Senate Office Building
Columbus, 43215

Re: Opposition to Sub. HB 343

Dear Chairman Eklund,

On behalf of the Ohio County Commissioners Association (CCAO), the Ohio Township Association (OTA) and the Coalition of Large Ohio Urban Townships (CLOUT), we are writing to express our opposition to Sub. House Bill 343, which requires local governments that contest property values to formally pass a resolution and notify property owners for each contest.

By way of background, one of three commissioners in each county serves on the county board of revision (BOR) along with the county auditor who serves as secretary to the BOR and the county treasurer. A BOR with a different composition exists to perform the functions of the BOR in Cuyahoga and Summit counties, Ohio's two charter counties.

The bill potentially would affect any board of county commissioners, the legislative authority of any municipal corporation or township, or any board of education of a school district that proposes to file a complaint or counter complaint with the BOR regarding the valuation or classification of any property subject to BOR review.

While counties and townships only levy a small percentage of the property taxes state wide, the main source of funding for many county services and townships is the property tax. Many counties and townships do not file complaints or counter complaints at the BOR, but this bill will drastically impact the ability of those that do feel a need to challenge a tax valuation.

First, in current law there are specific timing and notification requirements that must be followed when contesting a property valuation. The property value challenge process at the BOR already provides for notification to the property owner regarding the proceedings. Existing law requires a county auditor, within 30 days after a complaint is filed, to notify each property owner and political subdivision affected if the amount in question is at least \$17,500 and the property owner did not file the complaint. Then, the BOR must notify the property owner and the entity that filed the complaint at least ten days prior to a hearing. Sub. House Bill 343 will add another layer in the already complicated process.

Second, the bill provides that the BOR is without jurisdiction to hear any complaint or counter complaint and must dismiss the case if notification and resolution requirements have not been satisfied by the board, mayor, or legislative authority. The only exception is if the owner of record cannot be identified. Compliance with the provisions of Sub. HB 343 could prove burdensome both for boards and legislative authorities filing complaints and counterclaims, and BORS attempting to enforce the provisions of the bill. Again, adding another layer in the already bureaucratic process.

For these reasons, CCAO, the OTA and CLOUT oppose Sub. HB 343 and respectfully request the committee not vote in favor of the measure or consider amendments to alter the proposal. Thank you for the opportunity to express our concerns with Sub. HB 343. Should you have any questions or concerns, please do not hesitate to contact us.

Sincerely,

Suzanne Dulaney
Executive Director
CCAO

Matthew J. DeTemple
Executive Director
OTA