



**Eric S. Gordon**  
*Chief Executive Officer*

**Senate Ways and Means Committee**  
Sub. House Bill 343: Opponent Testimony  
November 12, 2018

**Chief Executive Officer**  
Eric S. Gordon

**Board of Education**  
Anne E. Bingham  
*Board Chair*

Robert M. Heard, Sr.  
*Vice Chair*

Louise P. Dempsey, Esq.  
Jasmine Fryer  
Denise W. Link  
Willetta A. Milam  
Shaletha T. Mitchell  
Lisa Thomas, Ph.D.

**Ex Officio Members**

Alex Johnson, Ph.D.  
Harlan M. Sands, J.D., MBA

Chairman Eklund, Vice Chair Terhar, Ranking Member Williams and members of the Senate Ways and Means Committee, my name is Eric Gordon, Chief Executive Officer for the Cleveland Metropolitan School District (CMSD). I appreciate the opportunity to submit written testimony in regards to Sub. House Bill 343.

I am sharing our opposition to Sub. HB 343 which was reported out of the Ohio House of Representatives on March 21, 2018. Sub. HB 343 would make the filing of property tax complaints by boards of education overly burdensome and would add unnecessary costs to school districts and taxpayers.

The Board of Revision is already required to notify the property owner when values are challenged. Under current law, a board of revision must provide notice to the owner of the property concerning the filing of a tax complaint by a board of education (R.C. 5715.19(B)), making the proposed notification in Sub. HB 343 redundant.

There is a wide diversity in the size and nature of school districts in Ohio; large urban boards of education defend or challenge hundreds of properties and thousands of parcels each year with multi-million dollar impact. Whereas rural school districts with little commercial property defend or challenge few tax complaints. Each board of education should decide the manner in which it undertakes approval of resolutions for the filing of complaints.

We believe Ohio's current property valuation and tax system has worked to benefit its citizens for decades. It continues to afford all interested parties the ability to participate in the process by providing a proper procedure for checks and balances to preserve and maintain fair and equal taxation practices.

For these reasons I respectfully ask you to reject Sub. HB 343.

Thank you for your time and consideration. I am available for any questions or additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Eric S. Gordon', is written over a blue horizontal line.

Eric S. Gordon  
Educator: Chief Executive Officer