

TESTIMONY IN OPPOSITION TO SUBSTITUTE HB 343  
TO  
THE SENATE WAYS AND MEANS COMMITTEE

BY

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**Chairman Eklund, Vice Chair Terhar, Ranking Minority Member Williams and members of the Ways and Means Committee of the Ohio Senate, I am writing to express opposition to Substitute House Bill (Sub. HB) 343 on behalf of the North Olmsted City School District.**

**The City of North Olmsted is a western suburb of Cuyahoga County. It is a community dedicated to quality education and there is a great sense of pride within the school system itself. We focus on core academic instruction, professional development for high-yield instructional practices, and assessments, giving our students the best possible opportunities for success as an adult.**

**Ohio's current property valuation and tax system has worked to benefit our citizens for decades. Through county boards of revision (BOR), the system affords all interested parties the ability to participate in the process, providing a proper procedure for checks and balances to preserve and maintain fair and equal taxation practices. We believe Sub. HB 343 makes unnecessary changes to this system.**

**For example, Sub. HB 343 would require school districts to notify property owners to let them know the district is considering a challenge to the current valuation of the property. This step is a redundant mandate because the BOR process has already been established for this purpose.**

**Furthermore, after making such notification, the board of education would have to pass a resolution indicating that it will challenge the values for specific properties. We are concerned this will open the door to politicizing decisions as to which properties would be challenged.**

**The new mandates proposed in Sub. HB 343 appear to discourage boards of education from accessing the BOR process. But such mandates, should they be adopted and imposed, would also have a negative impact on residential and commercial property owners whose values are accurate.**

**Due to the effects of HB 920, property owners with accurate property values will end up subsidizing the lower taxes paid by property owners whose properties are undervalued.**

**The North Olmsted City Schools suggests that, rather than enacting the changes proposed in Sub. HB 343, school board members should set parameters for property value challenges by the district. This type of board policy would give Treasurers clear guidelines to follow, such as the types of properties to be reviewed, and thresholds for dollar amounts and/or percentages of change being sought. This would ensure fairness for all taxpayers in any action the district might take.**

**Therefore, in closing, the North Olmsted Board of Education respectfully urges the Senate Ways and Means Committee to reject Substitute HB 343 as it is currently written.**

**Thank you for your consideration.**