



December 3, 2018

Chairman Eklund,

Thank you for this opportunity to present our comments in support of House Bill 343. Formed in 1910, the Ohio REALTORS® now counts as the state's largest professional trade organization, with more than 33,000 members, representing both residential and commercial practitioners, as well as auctioneers and appraisers. We thank Representative Merrin for bringing this legislation forward and you for your consideration of our support.

Representative Merrin's legislation proposes that a local political subdivision pass a resolution approving the filing of a complaint or counter-complaint. We believe that by requiring this action there will be a reduction in the number of property tax appeals initiated by political subdivisions. Appeals can be expensive. Expenses for legal and market expertise are born by the property owner. Public resources that could instead be used for improvements or further development are diverted to the complaint process. This is not to say that all cases are initiated unfairly or are without merit. The process does serve as a method to fairly make adjustments to an appraisal, if necessary. The proposed legislation only requires that government officials be more thoughtful when filing counter complaints and limit complaints to those properties truly deserving reconsideration.

The often-repeated question is if requiring a resolution would be too time consuming and inhibit an entity's ability to fulfill its responsibilities. We believe it is appropriate to require a political subdivision to take the time to fully consider any action that would impact their taxpayers. Ohio is one of only a few states that allows for a change in value based on a complaint, and not just a complaint filed by the property owner. Requiring this additional action is not too much to ask before exercising this authority.

Any system of property tax assessment should guarantee a property owner a level of certainty with regard to their tax liabilities. Ohio's current tax complaint system does not allow for such certainty. House Bill 343 represents a positive first step in reasserting that principal of taxation. On behalf of the Ohio REALTORS® we respectfully ask for your support of this legislation.

Sincerely,

Scott R. Williams

Vice President, Public Policy

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