



**KIRTLAND LOCAL SCHOOLS**  
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9252 CHILLICOTHE ROAD, KIRTLAND, OHIO 44094 (440) 2563360 FAX: (440) 256-3831  
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December 3, 2018

Chairman Eklund, Vice Chairman Terhar, Ranking Minority Member Williams and members of the Committee.

On behalf of Kirtland and Chardon local school districts we are writing to oppose Sub. HB 343 as it is currently drafted. Ohio's current property valuation and tax system is already in place and provides necessary checks and balances through the Board of Revisions (BOR). From our perspective the most important aspect of this proposal is consistent and equal application of the property tax collection. This bill in its present form still has the potential to politicize the process and continues to open the door to selective enforcement by Boards, as they would be asked if a proposed tax challenge should be pursued. This selective enforcement will not only negatively impact the school district, but also the residential and commercial taxpayer. This is because any taxpayer whose property values are accurate will pay more than their fair share of taxes and thus subsidizing the lower taxes paid by property owners whose properties are undervalued. In a time where it is already difficult to secure revenues with the current funding system any adverse impact on the revenue of a district on an approved millage should be carefully considered; particularly one that has the ability to adversely impact those citizens whose property values are accurate.

We have additional concerns with the recent additions of increased thresholds of counter complaints. Again, the BOR process provides and adequate checks and balances. Increasing the threshold to counter complaints creates an inherent shift in the checks and balances and again leaves any taxpayer whose property values are accurate vulnerable to pay more than their fair share of taxes because of having to subsidize the lower taxes paid by property owners whose properties are undervalued. We would suggest the current language be redacted in its entirety.

We feel a reasonable a solution to these issues is to make it the Boards' responsibility to create and oversee a policy that requires equal and consistent application. Sub. HB 343 could be adjusted to require school boards to create a policy which sets parameters for when a challenge can be enacted, what percent change would trigger a challenge, and a requirement for board notification on when such challenges have occurred. This would provide direction to the superintendent and treasurer of expectations and the taxpayers would be assured of fairness and equality in the actions the district takes. Our goal in any challenge is to ensure the interests of the community are met and we base this on fair market value of the sale of properties, typically commercial properties, in the area. In our districts we look at challenges as a responsibility to all our taxpayers to monitor the revenue of the district, while making sure we protect those property owners whose values are accurate to ensure they do not pay more than their fair share of our approved millage rates. Living within a set of clear expectations is reasonable and helps ensure a goal of consistent and equal application of the property tax collection is achieved across the state.

We urge you to reject Sub. HB 343 in its current form, or modify it to include the suggestions we have written in order eliminate the politicization of the process, while ensuring equal and consistent application. Thank you for your consideration.

Sincerely,

Bill Wade  
Superintendent of Kirtland Local Schools

Dr. Michael Hanlon  
Superintendent of Chardon Local Schools