

Chair Merrin, Vice Chair LaRe, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you for the opportunity to testify on behalf of House Bill 541, better known as Auditor Emergency Assessment (AEA).

This legislation will allow county auditors to provide appropriate property tax relief to property owners whose properties have been damaged via a man-made or natural disaster. They do this by reassessing the damaged property value. All the Auditor needs to know in order to accomplish this is the extent of the damage and the date the damage occurred.

Under current law, a property owner must file an injured and destroyed property notice and have the form notarized in order to have their property taxes aligned with the damages that occurred. We are requesting that the county auditor be given authority to complete the form on behalf of property owners and eliminate the notary requirement on the form. This change will not eliminate the ability of a property owner to complete the form themselves, and is discretionary for the County Auditor.

The purpose of this bill is to provide tax relief to those individuals who are legally entitled to it, but due to the traumatic event may not have had the awareness to accomplish the necessary paperwork. The Memorial Day tornadoes in the Dayton area and across the state last spring highlighted the need for this legislation. After this event, a number of individuals had significant damage to, or lost their homes, but (understandably) failed to complete the necessary forms to allow the auditor to allow for tax relief. Technology now allows auditors to gather images of damaged areas, with the additional information from assessment teams in the field shortly after the damage allows the Auditors to have a pretty accurate idea of the damage.

This is common sense legislation to simplify the process and alleviate citizens of obstacles they may face when trying to re-evaluate their property value when unforeseen damage occurs. It allows us to assist our citizens when they have experienced a traumatic, life changing event. This legislation has been reviewed and supported by the County Auditors Association of Ohio. Chair Merrin, Vice Chair LaRe, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you again for the opportunity to testify on behalf of House Bill 541 and I will be happy to answer any questions you may have.