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Hon. Derek Marrin
Chair, Ways and Means Committee
Ohio House of Representatives
77 S. High Street, 13th floor
Columbus, Ohio 43215

Re: House Bill 751

Chairman Marrin and Honorable Members of the Committee:

I am writing to you today to encourage you to support House Bill 751. House Bill 751 ensures that taxpayers have the fundamental right to challenge their real estate tax assessments, and to defend themselves in cases where taxing districts file for assessment increases.

Walgreens, like many retailers, leases many of our over 9,000 locations nationwide, including many of our nearly 250 stores in Ohio. Our leases are triple net leases where we are obligated to pay the property taxes directly to the taxing jurisdictions. Further, our leases give us the right to file real estate tax appeals. Yet, as the law stands now, we don't have the right to appeal the property taxes that we're responsible for in Ohio.

Under existing law, we are required to appeal under the names of our landlords, even though our leases specifically state that we are responsible for the payment of property taxes.

Reasons for support of HB 751 include:

- This bill is consistent with due process.
- Fundamental fairness - every taxpayer should have the right to appeal and/or defend themselves in an appeal.
- Clarity - assessment reductions or increases affect the tenant/taxpayer and not the landlord.
- Knowledge of the real property - tenants/taxpayers have more knowledge about the real property than landlords, many of whom live outside Ohio.
- Removal of the middleman - landlords are truly the middlemen here since they are not paying the property taxes.

Please feel free to reach out to me with any questions you may have.

Yours truly,

Brian Grossman
Director, Property Tax
Member of Walgreens Boots Alliance