

**Ohio Senate Insurance & Financial Institutions Committee**  
**HB 38 Amendment RE: Property Tax Filing and COVID-19 Impact**

*December 1, 2020*

Chairman Hackett, Vice Chairman Hottinger, Ranking Member Craig, and members of the Ohio Senate Insurance & Financial Institutions Committee, thank you for allowing me to provide testimony in **support of the HB 38 Amendment** which would temporarily permit a person authorized under continuing law to file a property tax complaint alleging a reduction in a property's valuation due to circumstances related to the COVID-19 pandemic, even if that person already filed a complaint for the same property during the same triennial period. Additionally, it would allow Ohio county Boards of Revision and other Ohio courts to consider the impact of COVID-19, and to adjust a property's valuation if appropriate for tax year 2020 based on that impact.

My name is Kieran Jennings. I am a real property tax attorney and managing partner with the law firm Siegel Jennings Co., L.P.A. and Vice President of the American Property Tax Counsel, as well as a member of the Counselors of Real Estate. I am testifying today on behalf of commercial real estate tenants. Siegel Jennings has been serving the interests of Ohio's taxpayers for over 40 years. Our firm and team focus on helping Ohio's taxpayers ensure their real estate is fairly, accurately, and uniformly valued and taxed. Real estate taxes are one of the largest expenses commercial property taxpayers pay.

As you are considering policies to alleviate the financial strain on Ohio's economy and provide relief for our state's businesses, we ask that you consider temporarily strengthening provisions already set forth in Ohio law. The Stay-at-Home Order has instantaneously and dramatically impacted hotels, restaurants, retail, movie theaters, and many other property types, and continues to impact them. Without cash flow from paying customers, property owners have no ability to pay their two largest expenses: mortgage payments and real estate taxes.

Under existing Ohio law, even for the 2020 tax year, properties would be valued as if the pandemic and Stay at Home Order never happened at the peak of the market, with no recognition of the economic reality businesses are currently facing. The amendment would provide the time-sensitive opportunity for these businesses to have the effects of COVID-19 be considered even if a complaint was already filed in the same triennial and for tax year 2020, as long as the negative economic circumstances arose after the period for which the prior complaint was filed. This amendment is temporary, and the waiver will cease for additional complaints filed for or after tax year 2023.

The language addresses and corrects an ongoing issue by recognizing the unfortunate realities of the commercial real estate industry during this pandemic and provides much needed fairness to the real property tax valuation process.

I appreciate your time and attention to this urgent issue faced by real property owners and the presented solution. I am available at any time to discuss these proposals and can be reached on my cell (216) 469-9135 or via e-mail at [kjennings@siegeltax.com](mailto:kjennings@siegeltax.com).

Respectfully,

SIEGEL JENNINGS, CO., L.P.A.

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