



November 16, 2020

The Honorable Nathan Manning  
Ohio Statehouse  
1 Capitol Square  
Columbus, OH 43215  
RE: House Bill 75

Chairman Manning, Vice Chair Brenner, Ranking Member Maharath and members of the Senate Local Government, Public Safety & Veterans Affairs Committee:

On behalf of nearly 35,000 Ohio REALTORS® we thank you for this opportunity to provide written proponent testimony for House Bill 75 introduced by Representative Merrin. We believe this legislation is thoughtful and fair, and respectfully ask for your support of the bill.

House Bill 75 would require a local political subdivision to pass a resolution approving a property tax complaint or counter-complaint against another property's tax assessment. Currently, commercial and residential property tax complaints are conducted without the knowledge or notification of the property owner. We believe the changes in HB 75 bring much-needed transparency to the process. It is important to note the proposal would not prohibit the school district or local political subdivision from contesting property values for tax purposes, it would simply allow a property owner the opportunity to be aware that it is occurring at all. While, Ohio is one of very few states that allows a local political subdivision to contest another property owner's property value, we believe House Bill 75 provides thoughtful basic safeguards to the process.

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 sensible to require a political subdivision to take the time to fully consider any action that would impact their taxpayers, especially one that may take money out of a hard-working property owner's pocket. 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 regarding their tax liabilities. Ohio's current tax complaint system does not allow for such certainty. House Bill 75 represents a positive first step in reasserting that principal of taxation. On behalf of the Ohio REALTORS® we respectfully ask for your vote in SUPPORT of House Bill 75.

Sincerely,

Scott Williams  
Chief Executive Office  
Ohio REALTORS®

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