



**State Representative Brian Lampton  
District 73**

**HB 51 – Sponsor Testimony  
House Ways & Means Committee  
9 February 2021**

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Chair Merrin, Vice Chair Riedel, Ranking Member Sobeki, and members of the House Ways and Means Committee, thank you for the opportunity to testify on House Bill 51, the Auditor Emergency Assessment Act. During the 133<sup>rd</sup> General Assembly, this legislation was unanimously passed out of the House Ways & Means Committee, and later the House of Representatives with a vote of 86-0. This bill would allow county auditors to provide property tax relief to property owners whose properties have been damaged or destroyed due to a manmade or natural disaster.

Under current law, a property owner, or two disinterested parties from the area, must file an injured and destroyed property notice and have the form notarized in order to have their property taxes reflective of damages that occurred. I am requesting that the county auditor be given authority to complete the form on behalf of property owners. Additionally, I am asking that we remove the notary requirement for the injured and destroyed property form when completed by the property owner, two disinterested parties, or the county auditor. This change will not eliminate the ability of a property owner to complete the form on their own, nor will it legally require the county auditor to complete the form on behalf of property owners.

The purpose of this bill is to provide tax relief to those individuals who are legally entitled to it, but due to a traumatic event, may not have had the awareness to complete the necessary paperwork. The Memorial Day tornadoes in the Dayton area, and across the state in 2019, highlighted the need for this legislation. After this event, a number of individuals had significant damage to their homes, but failed to complete the necessary forms to allow the county auditor to provide appropriate tax relief.

Technology allows county auditors to gather information related to the extent of property damage shortly after the damage occurs. This allows the auditors to have an accurate estimate of the property damage.

This is common sense legislation to simplify the process and alleviate citizens of unnecessary red tape when faced with disaster. HB 51 allows us to assist our citizens when they have experienced a traumatic, life-changing event. The County Auditor's Association of Ohio supports this legislation. Chair Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee, thank you again for the opportunity to testify on behalf of HB 51. I am happy to answer any questions the committee may have.