



**House Ways and Means Committee  
Proponent Written Testimony for House Bill 126  
March 1, 2021**

Chairman Merrin, Vice Chair Riedel, Ranking Member Sobecki:

Formed in 1910, Ohio REALTORS® is the state's largest professional trade organization, with nearly 36,000 members, representing both residential and commercial practitioners, as well as auctioneers and appraisers. We appreciate the opportunity to provide written proponent testimony for House Bill 126. HB 126 addresses a concern that has been brought to our attention time and time again from our membership. We believe this legislation is thoughtful and fair, and respectfully ask for your support of the bill.

Representative Merrin's legislation 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 prior knowledge or notification of the property owner. We believe this requirement in HB 126 brings much-needed transparency to the process. 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 even be aware that a challenge may be forthcoming. 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 126 provides fair changes 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 126 represents a positive first step in reasserting that principal of taxation. On behalf of more than 35,000 Ohio REALTORS® we respectfully ask for you to vote in SUPPORT of House Bill 126.

Sincerely,

Scott R. Williams  
Chief Executive Officer  
Ohio REALTORS®



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