



March 5, 2021

Chairman Merrin, Vice Chair LaRe, Ranking Member Rogers, Members of the Ways and Means Committee, thank you for giving me the opportunity to provide opponent testimony on H.B. 126.

I am A. Scott Gainer, Treasurer/CFO of the Cleveland Heights-University Heights City Schools. A primary focus of the Cleveland Heights-University Heights City Schools' participation in the real estate tax valuation process is to ensure that real property situated in its District is fairly valued. Additionally, the Cleveland Heights-University Heights City School District files increase complaints on commercial property to compensate for the loss of tax revenue that results from decrease complaint filings, and counter-complaints to protect existing revenue. We hope to offset the loss of tax revenue from commercial and residential property that is over-valued by the gain of tax revenue from commercial property that is under-valued. Our ability to manage local property taxes directly impacts our funding and the need to secure additional resources from the voters and the General Assembly.

The compromise reached in H.B. 343 in 2018 and H.B. 75 in 2020 addresses the concerns of the proponents that the elected board of education is aware of and approved the filing of real estate tax valuation complaints. H.B. 126 is not the compromise Bill agreed to by the sponsor and Interested Parties, which was the result of months of consideration and discussion. Rather, H.B. 126 largely reverts to the original H.B. 343 and H.B. 75 language introduced in the House in 2017 and 2019. We request that the Committee incorporate the compromises agreed to by all parties, including Rep. Merrin, and approved by the Senate at the end of 2018 and 2020.

We appreciate your consideration of our objections and look forward to working with interested parties, the sponsor, and the committee for additional discussions.

Thank you,

A handwritten signature in blue ink, appearing to read "A. Scott Gainer".

A. Scott Gainer  
Treasurer/CFO