



# County Auditors' Association of Ohio

66 East Lynn Street · Columbus, Ohio 43215 · (614) 228-2226 · Fax: (614) 228-8901 · [www.caaao.org](http://www.caaao.org)

Chairman Roemer, Vice Chairman Lorenz, Ranking Member Troy, and members of the Ways and Means Committee, my name is David Graham and I am here on behalf of the County Auditor's Association of Ohio to speak as a proponent for HB496.

HB496 is a clean-up bill to update legislation to reflect how business is conducted by county auditors throughout the state and to clarify language on a couple recently enacted bills. We do not believe any of the items contained in the bill are controversial or should have opposition.

The following provisions are included within this bill:

1. ORC 5723.06 requires the county auditor to conduct auditor sales in the county courthouse. Many auditor's offices are located outside of the courthouse and with the security concerns and space limitations within the courthouse conducting auditor sales within the courthouse is difficult. We would request the auditor be allowed to conduct an auditor sale anywhere within the county.
2. ORC 319.38 allows county auditors to complete an injured and destroyed property form on behalf of a property owner for real property. We would request this same authority be provided for manufactured homes under ORC 4503.0611.
3. ORC 5713.083 requires the owner of real property that has been exempted to notify the auditor when the property no longer qualifies for exemption. Property owners have pointed out that whether a property is exempt is a legal determination and they are not qualified to make that determination. We ask that the law be changed to require the owner of an exempt property notify the auditor when the use of the property changes from the use stated on the exemption application.
4. ORC 5715.22 requires that property tax refunds be issued in the same manner the taxes were distributed when paid. As a practical issue county tax systems are designed to use current tax rates to distribute refunds. By requiring the taxes be refunded in proportion to how they were distributed when paid could result in levies which no longer exist being entitled to refunds. Several years ago, county auditors made a similar request for the distribution of delinquent taxes which was approved by legislators.
5. Ohio law is vague on whether auditor and treasurer fees apply to monies distributed by the State for property tax credit programs. Historically, monies for homestead, non-business credit and owner occupancy credit were sent to the county and the county distributed the funds to the subdivisions. Under this scenario it is clear the fees would apply. The statute was changed and now property tax reimbursements are distributed directly by the state to subdivisions based on data provided by the county. Most counties have continued to charge fees, but we ask for clarification to specifically identify these property tax reimbursements as being subject to the auditor and treasurer fees.

Within the Budget bill, temporary language was included to provide additional appropriations for property tax reimbursements. This language specifically allowed for these property tax reimbursements to be subject to county auditor and treasurer fees identified in statute.



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6. Our association was proud to work with legislators on the Ballot Language Transparency Act. However, we are asking for additional clarification on the auditor's role in the levy certification process:
  - a. The statute calls for the auditor to use estimated tax rates and estimated valuations when preparing levy certifications. Historically auditors have used valuations and tax rates that have been certified by the Department of Taxation. In order to eliminate any confusion, we would request a change in the language to specify the auditor is to use the most recently certified rates and valuations.
  - b. When a subdivision certifies the amount of revenue to be generated as part of the levy certification process, they are required to certify the revenue to the nearest dollar. When the auditor completes the certification, we are required to certify the levy to the nearest \$1,000. To eliminate this inconsistency, we would request that all levies be certified to the nearest dollar.
7. HB126 made significant changes to the Board of Revision process, we are request minor changes that will assist auditors in managing the BOR process.
  - a. Change the language so the postmark date is used only for determining if a complaint is filed timely. Current law states the postmark date is considered the date of filing. A valuation complaint lost in the mail for a number of weeks could reduce or even eliminate the ability to file a counter complaint.
  - b. HB126 changed the deadline for filing a counter complaint from 30 days after the auditor provides notification to 30 days after the complaint is filed. This has resulted in a number of public records requests for lists of the complaints filed, hampering auditor's ability to conduct business efficiently. We would request that counter complaints be filed within 30 days after the last date a complaint can legal be filed.
  - c. HB126 required the board of revision to dismiss any complaint when a decision of the board was not issued within one year of the filing of the complaint. While complaints at the board of revision level rarely take more than a year to adjudicate, there are situations where more than a year may be necessary. We ask that the language be changed to allow the board to dismiss, but not require the board to dismiss, a complaint not fully adjudicated by the board within a year.
8. ORC 319.05 requires the county auditor to notify the county treasurer when an auditor appoints or removes a deputy auditor who is required to record and preserve the record. This notice to the county treasurer rarely occurs. We would request that the notification requirement be eliminated from the statute.

I thank you for the opportunity to testify on behalf of the CAAO and am happy to answer questions.