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Chair Roemer, Vice Chair Daniels, and members of the House Ways & Means Committee, thank you for letting Senator Ingram and me present testimony on SB 186. This is a remarkably simple bill that I'm frankly surprised hasn't been taken up in the past. It seeks to force those who are delinquent on their taxes to pay up if they wish to bid on properties in the various public auctions or to otherwise transfer or subdivide property. This is accomplished in a couple of ways.

For the purposes of public auctions, let's use the county sheriff's auction as an example. In order to have the title transferred, the purchaser will have to furnish an affidavit essentially saying that they have no delinquent tax issues throughout the state or, if they do, they're in the process of being resolved; there were errors on the part of local government; or that there are other reasons for the delinquency that they can back up with documentation. In all cases, the officer is not required to transfer the title based on the validity of the affidavit and supporting documents. Knowingly making false statements in this affidavit will lead to a charge of falsification, which is a first-degree misdemeanor, and be liable in a civil action.

As for transferring or subdividing property, all taxes shall be paid up front or the deed will not be recorded. This will serve as a preventative measure, and cut down on delinquencies at the beginning of the process. Moreover, between the transfers and bidding, this legislation will bring about some much needed transparency in this space.

Bidding in these various public auctions is not a right, and these privileges can and should be taken away if you do not pay your taxes. That tax-delinquent entities are bidding on and winning properties in this state is an insult to all of the law-abiding bidders who do pay their taxes on time and in full. Auditors and treasurers often don't know who these people are because of murky PTE laws, which is also an injustice. It should anger Ohio taxpayers whose local governments

are losing out on tax revenue that funds our schools, law enforcement, and fire & EMS, to name a few. It is time for the freeloaders to pay up.

I would ask the Committee to consider amendment AM_135_2693 to be added to Senate Bill 186. This amendment would simply remove the existing provision in Section 319.204 (lines 139-160) that would create a requirement, when a parcel is split or transferred, that county auditor's estimate current taxes that are owed up to the date of property transfer to the new owner. As this function is typically provided by the Title Company at closing, it would be redundant to require county auditors to do this work. This amendment was asked by the County Auditors Association of Ohio and the Ohio State Bar Association.

The bill had no opponents and several proponents, such as the County Treasurers Association of Ohio, County Commissioners Association of Ohio, and The Port of Greater Cincinnati Development Authority. Senate Bill 186 passed unanimously out of the Senate Ways and Means Committee.

Chair Roemer, Vice Chair Daniels and Members of the Committee, thank you again for your consideration of SB 186. We are happy to answer any questions you may have.