



County Auditors' Association of Ohio

66 East Lynn Street · Columbus, Ohio 43215 · (614) 228-2226 · Fax: (614) 228-8901 · www.caao.org

Good morning Chair Roemer, Vice-Chair Daniels, Ranking Member Troy, and members of the House Ways and Means Committee. I am here on behalf of the County Auditors Association to give proponent testimony on Senate Bill 186. First, I would like to thank Senators Blessing and Ingram for their sponsorship of this bill.

SB 186 is ultimately about taxpayer fairness as it prevents a tax delinquent property from transferring. As County Auditors we are seeing a growing two-part trend that is bad for the average taxpayer and we believe SB 186 will help address these:

- 1st Bad actors are increasingly using the transfer of a property to evade foreclosure and continue nonpayment of their tax debt.
- 2nd Due to the tight real estate market we are seeing an increase in individual buyers not using real estate professionals and unknowingly buying properties with exurbanite tax debts.

SB 186 will not help the skyrocketing tax burden facing many of our constituents, but it will ensure that our hardworking taxpayers will not face the possibility of higher taxes due to tax evasion by some and increased foreclosures with others resulting from allowing transfers to occur with tax debt present.

CAAO is hopeful that this legislation will create clarity and end this rise in delinquent properties. This bill ensures taxes are paid; while none of us like taxes, if they are assessed, it is our duty to ensure they are paid.

I again want to thank Senators Blessing and Ingram for this legislation, and I am happy to answer any questions you may have.