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HAMILTON COUNTY TREASURER

Ohio House Ways and Means Committee  
Senate Bill 186 – Proponent Testimony  
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Chair Roemer, Vice Chair Daniels, Ranking Member Troy, and members of the House Ways & Means Committee, thank you for allowing my written testimony on Senate Bill 186.

My name is Jill Schiller and I am the Hamilton County Treasurer. Primarily, my office is tasked with collecting property taxes twice per year. When a property owner does not pay their taxes on time, the property becomes tax delinquent and penalties are assessed. We have the authority to work with the owner on a payment plan to get caught up. Should that not work out, we can then foreclose on the property and sell it at the county sheriff's tax sale.

Unfortunately, even if an owner is tax delinquent there is no way to stop them from buying back the property, or buying any other property for sale. My office looked back to 2022 and 2023 to get an idea of how frequently this occurs. Over that two-year period almost 1,300 parcels were sold to delinquent buyers. Just last year, a tax delinquent LLC was able to purchase 99 properties. The year before, two other tax delinquent LLCs purchased 72 properties and 51 properties respectively. At our sheriff's sales, an average 15% of properties were sold to delinquent bidders. Numbers are even higher for my fellow Treasurers in other counties.

Senate Bill 186 would provide a much-needed remedy to prevent these bad actors from acquiring property but shirking their taxes. A simple affidavit would ensure people looking to buy property at a sheriff's sale are current on property taxes, or are enrolled in a delinquency payment plan. It would also provide a legal remedy should they try to circumvent the rules. I believe this deterrent would address the issue and halt the problem.

The other part of the bill, which requires all taxes be paid on a property before it can be sold or subdivide, is also necessary. It is so important that when a property is transferred, it is in good standing. Otherwise, the delinquency is passed on as if in a shell game. This happens frequently with LLCs, whose lack of transparency allows them to shuffle responsibility and avoid paying taxes.

Ultimately, this bill will help my office fulfill its duty to collect all owed property taxes and to stop people from gaming the system. I want to thank the committee for consideration of Senate Bill 186 and urge its passage.