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

My name is Jill Schiller and I am the treasurer for Hamilton County. Primarily, my office is tasked with collecting property taxes twice a year. When a property owner does not pay their taxes on time, the property then becomes delinquent and is assessed penalties. We then 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 it can be sold at the county sheriff's sale.

Unfortunately, just because an owner is delinquent, there is nothing to stop them from buying the property back or buying any other property for sale. I had my office look back to 2022 and 2023 to get an idea of how much this is happening. We found that over the two-year period almost 1,300 parcels were sold to someone who was delinquent. Just last year, an LLC bought 99 properties while being delinquent. The year before, we found two LLCs who bought 72 properties and 51 properties while being delinquent. At our sheriff's sales, an average of 15% of properties sold were to someone with delinquency. Talking to other treasurers around the state, their numbers were even higher.

Senate Bill 186 would provide a much-needed remedy to prevent these bad actors from acquiring property and not paying taxes on it. A simple affidavit would be enough to ensure that people looking to buy property at a sheriff's sale are delinquent-free or in the process of taking care of the issue. It would also hold them legally liable should they try and circumvent the rules. I believe this is a sufficient deterrent to stop this practice.

The other part of the bill which requires all taxes be paid on a property before it can be sold or subdivided is also needed. It's important that when this happens, the property becomes in good standing and the delinquency is not just moved around like a shell game. This mostly happens with the lack of transparency of LLCs who can afford to keep shifting things around and avoid paying taxes.

Ultimately, this bill is about fulfilling my office's duty to collect property taxes owed and to stop the people gaming the system. I want to thank the committee for consideration of Senate Bill 186 and urge its passage.