



To: Chairman Bill Blessing & Members of the Senate Ways & Means Committee

From: Kevin L. Futryk, Executive Director, County Treasurers Association of Ohio

Re: Proponent Testimony re: SB 186

Date: January 24, 2024

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Chairman Blessing, Vice Chair Roegner, and Ranking Member Smith, my name is Kevin Futryk, and I am the Executive Director of the County Treasurers Association of Ohio (CTAO). Thank you for the opportunity to appear before you today to express the CTAO's full support for SB 186.

As you know, county treasurers are responsible for collecting property taxes and their goal is always to collect all that is owed. Unfortunately, in many counties across the state, county treasurers are dealing with a problem of delinquent properties being purchased by entities that owe taxes on other properties they own, continuing the cycle of a property not being put back onto the active tax roles for the benefit of the community. SB 186 deals with this problem in two ways:

1. Requires all delinquent and current property taxes on real property to be paid before the property is sold or subdivided.
2. Prohibits the transfer of property sold at a tax foreclosure sale unless the purchaser supplies an affidavit stating that the purchaser or certain related parties do not own tax delinquent property in the state or that such delinquency is justified or erroneous.

These two provisions will hopefully curb the cycle of delinquent properties remaining delinquent, causing further problems of blight and depressed property values in the neighborhoods where they are located. Following me will be testimony by several treasurers who will highlight this problem in their counties, and you should have received written testimony from several other treasurers describing this situation in their respective county as well.

Chairman Blessing, the CTAO greatly appreciates your sponsorship of this bill and working with our association on its introduction. Again, it is a simple attempt to help break the cycle of delinquent properties in communities across the state.

Thank you again for the opportunity to testify, and I'm happy to answer any questions you may have.