



# Ohio Prosecuting Attorneys Association

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Senate Bill 186  
Written Proponent Testimony  
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Chairman Blessing, Vice-Chair Roegner, Ranking Member Smith and members of the Senate Ways and Means Committee I appreciate the opportunity to provide written testimony in support of Senate Bill 186. Our Association is glad to offer our support for this important piece of legislation to help address delinquent property taxes on real property and the issues that surround it.

Delinquent real estate taxes can harm communities in several significant ways. Real estate tax delinquency can lead to a decline in property values in the surrounding area, increased blight and vacancy that can attract crime, place a strain on local services by requiring additional attention from law enforcement, fire departments, and code enforcement without corresponding tax revenue, and finally, can lead to reduced revenue that is essential to local government.

Senate Bill 186 makes two important changes to the law that will help local governments remediate the delinquent real estate tax problem and prevent delinquency from worsening. First, the bill requires that all delinquent and current property taxes on real property be paid before a property is sold or subdivided. This will help local governments recover currently delinquent real estate taxes. Second, the bill requires purchasers at tax foreclosure sales to provide an affidavit affirming that neither they nor any pass-through entity they are associated with owns property with delinquent real estate taxes. The bill provides that a knowing false statement on such an affidavit constitutes falsification under R.C. 2921.13, a first-degree misdemeanor. This change too will help recover property taxes on real property and as importantly help prevent the spread of tax delinquent property.

Preventing and remediating property blight and the issues that surround it and ensuring that everyone who owns property in Ohio is paying their fair share are issues that everyone should be able to agree on. Addressing delinquent property taxes is essential for maintaining the financial health and maintaining the safety of communities across Ohio. We are glad to stand with our County Treasurers as they work to address this problem and are thankful to the bill sponsors, Chairman Blessing and Senator Ingram, for their advocacy. We encourage the Committee's favorable consideration of Senate Bill 186.