

Jason Nash

Owner

4301 Home Rd, Unit 11G

Powell, Ohio 43065

jnashdo@hotmail.com

October 10, 2025

The Honorable James M. Hoops

Ohio House of Representatives

77 South High Street

13th Floor

Columbus, OH 43215

Re: Support for House Bill 117 – Clarifying Property Classification for Residentially Used Facilities

Dear Representative Hoops:

I am writing as a property owner at **Horsepower Farms in Powell, Ohio** to respectfully urge your **support for House Bill 117**, which addresses the ambiguity in the Ohio Revised Code regarding the classification of certain privately owned, non-commercial properties. This bill provides critical clarity for facilities like ours that are used exclusively for personal and residential purposes.

Horsepower Farms is a unique, deed-restricted community designed as an extension of our homes—much like a detached garage or workshop. Each property is individually owned by residents, families, or trusts and used for personal vehicle storage, hobbies, and family/owner/club gatherings. **Commercial activity is expressly prohibited** under our community's **Declarations and Bylaws**, which also ban any activity that could be considered an “annoyance” to neighboring homeowners.

Despite our residential use and restrictions, the **Delaware County Auditor currently classifies our properties as 455–Commercial Garages**, while **Union County** properly classifies similar facilities as **599–Other Residential Structures**. This inconsistent classification results in **inflated property taxes, higher utility expenses, and increased insurance premiums**—an unfair burden on homeowners who use their properties solely for personal enjoyment.

Moreover, the classification as “commercial” contradicts multiple facts about our community:

- **Zoning:** The City of Powell has designated Horsepower Farms as **Residential**.
- **Ownership:** All units are owned by individuals, families, or trusts—not by businesses.
- **Design and Use:** Many properties include **home-like features** such as kitchenettes, bathrooms, lofts, and entertainment areas, and are frequently used to host family and friends.
- **Community Integration:** Horsepower Farms is surrounded by residential neighborhoods and built with **high-quality construction, thoughtful landscaping, security, and discreet lighting**, ensuring it blends seamlessly into the surrounding community.

These facts underscore that Horsepower Farms is a **residential enclave—not a commercial enterprise**. However, the current lack of clarity in the Ohio Revised Code allows for inconsistent and inequitable interpretations among counties. **HB 117 resolves this “gray area”** by providing statutory guidance on how such properties should be classified when commercial activity is prohibited.

Passage of HB 117 will:

- Establish **consistency and fairness** in property tax assessment across counties.
- Prevent homeowners from being unfairly burdened by “commercial” tax rates.
- Promote **responsible ownership and community development**.
- Clarify the legislative intent that **taxation should align with actual property use**.

For these reasons, I respectfully ask you to **support HB 117** and advocate for its passage through committee and onto the House floor. This bill offers a fair, common-sense solution that will protect owners, ensure uniformity across jurisdictions, and reflect the true residential nature of communities like Horsepower Farms.

Thank you for your time, your service to Ohio, and your attention to this important matter. I would welcome the opportunity to provide additional information or perspective on behalf of affected property owners.

Sincerely,

Jason Nash

Horsepower Farms Property Owner
Powell, Ohio