

Lawrence County Auditor

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Proponent Testimony on HB 124 ("Flip the Script" Bill)
Presented by Chris Kline, Chief Deputy Auditor, Lawrence County Auditor's
Office Before the Ohio House Local Government Committee
Date: April 9, 2025

Good morning, Chair King, Vice-Chair Kishman, Ranking Member Sims, and esteemed Committee Members,

My name is Chris Kline, and I serve as the Chief Deputy Auditor in the Lawrence County Auditor's Office. I am here today to provide proponent testimony in support of House Bill 124 on behalf of both Lawrence County and the County Auditors' Association of Ohio.

In my 37 years with the Auditor's Office, I have been involved in six revaluation projects and seven triennial updates. I am well-versed in the processes counties use every three years to update property valuations for ad valorem tax purposes.

At the core of any revaluation or triennial update is the determination of which real estate sales reflect current market activity in a county. Presently, the Division of Tax Equalization (DTE), within the Department of Taxation, evaluates whether the values set by County Auditors appropriately reflect market conditions—based on its own selection of what it deems “valid” sales. If a County Auditor disagrees and the issue cannot be resolved through negotiation, the Auditor may appeal to the Board of Tax Appeals (BTA).

HB 124 seeks to clarify that County Auditors are in the best position to determine which sales are valid within their counties. This change recognizes the deep local knowledge auditors and their staff have, while still preserving DTE's critical oversight role to ensure statewide appraisal standards and consistency.

Let me give you a few examples of why this local knowledge is essential:

- In smaller counties, such as ours, staff often know the personal details of transactions that wouldn't be evident to someone outside the community. For example, a sale between John Smith and Jane Doe may seem valid on paper—but locally we know they're siblings, making it a non-arm's-length transaction.

- It's common for personal property—like furniture, boats, or farm equipment—to be included in the sale of real estate, but not accurately reported on conveyance forms. This leads to inflated sale prices and, consequently, inflated property valuations.
- In Lawrence County, where we lack a building permit system, many homes undergo significant remodeling prior to sale without the Auditor's Office being aware. A house built in 1964 may be completely renovated to modern standards, but if that sale is used without adjusting for the remodel, it distorts the sales ratio and inflates values for properties that haven't been updated.

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HB 124 allows for these kinds of inaccuracies to be corrected—either by invalidating misleading sales or by adjusting the sales ratio reports to reflect true property attributes.
 This creates a fairer and more accurate valuation process for all taxpayers.

Importantly, under HB 124, DTE maintains its oversight authority and retains the ability to appeal to the BTA if it believes a County Auditor has not adhered to appraisal standards. This balance ensures both accountability and fairness in the valuation process.

Thank you for your time and consideration.

I respectfully urge your support for HB 124 and welcome any questions you may have.