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**House Ways & Means Committee**  
**Sponsor Testimony – H.B. 232**  
**May 14, 2025**

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and all honorable members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 232. This bill tightens language from House Bill 126 of the 134<sup>th</sup> General Assembly by closing loopholes currently being used as workarounds to that bill's changes to the County Board of Revision process.

House Bill 126 was a great move forward for property tax reform passed several years ago. Among other improvements, House Bill 126 restricted the ability of schools to challenge property tax assessments and banned private payment agreements, where a government entity takes direct payment to drop a challenge to a property tax assessment. This bill brought needed clarity and predictability to the property tax valuation complaints process, though unfortunately some government entities have found a loophole that must be closed.

While the current law states that a school district cannot challenge property tax valuations, enterprising school districts have used either their treasurer or an attorney at their law firm to file complaints instead. Once the complaint is filed, the school district would file a countercomplaint, thereby joining as a party anyway, destroying the intent of House Bill 126.

This straw man strategy, used to circumvent state law, has been used in hundreds of cases and creates an environment without clarity for property owners, investors, and auditors.

The attached Columbus Dispatch article from 2023 highlights an incident of this strategy being used and the need for a correction.

Our bill would not allow any individual to act as an agent of a governmental entity in line to benefit from an increase in valuation. If someone did, the complaint would be mooted, and the property owner named in the complaint would receive penalties from the relevant governmental entity discovered. Further, the governmental entity would not be able to join in on appeal or counter-complaint.

This bill, a partial reintroduction of House Bill 344, which passed this committee last General Assembly, reflects our ongoing commitment to holistically evaluate the property tax system in Ohio. By addressing these loopholes, House Bill 232 promotes a clearer and more efficient property tax system and reflects our ongoing commitment to passing needed property tax reform.

Thank you for your consideration, and we are happy to answer any questions.