

**House Ways and Means Committee
Proponent Testimony
HB 232
May 28, 2025**

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide testimony today on behalf of Ohio REALTORS®.

Formed in 1910, Ohio REALTORS is the state's largest professional trade association with approximately 35,000 members representing both residential and commercial practitioners, as well as auctioneers and appraisers.

House Bill (HB) 232 delivers a critical reform by closing loopholes that have been exploited in legislation passed during the 134th Ohio General Assembly (HB 126). This bill was designed to protect property owners from unwarranted valuation complaints at the Board of Revision by restricting the ability of school districts and other public entities to file complaints only under specific conditions. In an effort to circumvent the provisions included in HB 126, some public entities have started using school treasurers or attorneys to file complaints as if they were individual property owners. This maneuver allows local governments to then file a counter-complaint, effectively making them a party to the case. It is important to note that a majority of Ohio's political subdivisions and local governments do not engage in this practice; however, a few have done so in an effort to generate more property tax revenue. HB 232 addresses and closes this loophole, reinforcing the original intent of HB 126 and ensuring that property owners receive the full protections envisioned by the Ohio General Assembly. It does so by requiring third-party complaints, including those acting on behalf of public entities, to submit sworn affidavits disclosing their relationship, and by prohibiting political subdivisions from paying agents to sidestep the filing restrictions.

Ohio REALTORS® supports HB 232 as it strengthens safeguards for property owners by ensuring that HB 126's protections are fully and properly implemented. This bill will stop public entities from hiding behind third parties and ban backdoor challenges to property values. We thank the sponsors for their work on this important legislation and urge the committee's support.

Sincerely,



Scott Williams
Chief Executive Officer
Ohio REALTORS®