



OHIO CHAMBER OF COMMERCE

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Ohio Chamber of Commerce

Proponent Testimony – House Bill 232

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Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to provide proponent testimony on House Bill 232.

For 132 years, the Ohio Chamber has served as the state’s leading business advocate and represents over 8,000 companies that do business in Ohio. Our mission is to aggressively champion free enterprise, economic competitiveness, and growth for the benefit of all Ohioans.

One of the Chamber’s longstanding priorities has been to ensure property valuations and appeals are transparent, predictable and fair to all parties. This includes protecting real property owners from unnecessary, duplicative, or adversarial tax proceedings once the county auditor has completed its valuation. In line with these goals, the Chamber supported House Bill 126 during the 134th General Assembly. However, ambiguity in implementation has led to continued disputes and workarounds that go against the spirit of that legislation.

House Bill 232 strengthens and clarifies the tax appeal process outlined under HB 126 (134th GA) by:

- **Requiring transparency:** If a third party files a property tax complaint on behalf of a political subdivision, they must now disclose that relationship through a sworn affidavit.
- **Clarifying who may file counter-complaints:** A counter-complaint may only be filed if the original complaint comes from the property’s owner or tenant, rather than from another governmental entity or unrelated third party.
- **Narrowing the sale criteria for complaints:** The bill ensures that only recent and relevant transactions may form the basis of a complaint by requiring a conveyance fee statement be filed in the last two years.
- **Discouraging noncompliant filings:** If a complaint is dismissed for failing to meet statutory requirements, the political subdivision must cover the property owner’s attorney fees and costs incurred in connection to the complaint.

These changes bring much-needed consistency to the tax appeal process, reduce unnecessary and costly disputes, and help restore trust between property owners and taxing authorities. While we respect the important role public entities play in the tax system, HB 232 simply ensures that all

parties follow a clear and fair set of rules and that property owners are protected from repeated or duplicative challenges.

While HB 232 adds necessary clarification to the complaint process, the Ohio Chamber is a proponent of moving toward the majority of states that do not allow third party interference in real property valuation. We commend Representatives Mathews and Thomas for their thoughtful leadership on HB 232 and urge the Committee's support of this legislation to help build a more equitable and transparent tax system that works for both Ohio residents and employers.