



# Cuyahoga County Board of Revision

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**Ohio House of Representatives, Ways and Means Committee  
H.B. 179: Testimony by Ron O'Leary, Cuyahoga County Board of Revision  
On Behalf of the County Auditors Association of Ohio ("CAAO")  
June 11, 2025**

Chairman Roemer, Vice Chairman Thomas, Ranking Member Troy, and Members of the Ohio House Ways and Means Committee:

Thank you for the opportunity to discuss this legislation. My name is Ron O'Leary, and I am the Administrator of the Cuyahoga County Board of Revision. I am here on behalf of the County Auditor's Association of Ohio ("CAAO") to support H.B.179, which would create a statewide screening process for property-tax reductions. The CAAO thanks Representative Stephens for introducing H.B. 179 and encouraging the Ohio Department of Taxation to assist auditors in our mutual duty to administer property-tax credits and reductions.

The "screening-tool" envisioned by H.B. 179 will be essential to protect against unnecessary revenue loss to the Ohio general revenue fund and to ensure the accuracy of property taxes statewide. Ohio's county auditors have the burden of determining applicant eligibility for owner-occupancy credits (OOCs) and homestead exemptions. Auditors often struggle to perform this duty despite diligent efforts that include annual educational outreach to citizens, manually reviewing applications before applying tax credits and rollbacks, and significant overtime spent verifying continued eligibility year over year. This has a direct impact on state revenue with the available resources at the county level.

Accurate and thorough administration of these tax credits requires access to data and technical capabilities that Ohio's county auditors currently lack. This deficiency has resulted in numerous challenges, including:

1. The state reimbursement of hundreds of millions of dollars in unqualified credits.
2. Auditor offices dedicating excessive time and resources to manually verifying approximately 3,000,000 applicants statewide.
3. Ohio citizens not receiving the benefits they rightfully deserve.
4. Ohioans being fined by other states for rollbacks they did not intend to receive.

There is precedent for how state agencies effectively collaborate with their local government partners to perform this compliance work. States like Florida and Texas, which administer some of the nation's largest homestead and residency-based tax benefits, have implemented automated eligibility verification processes. These systems check national databases of homesteads, driver's licenses, voter registrations, postal moves, deceased records, and rental properties in an automated fashion—both upon application and during annual benefit renewals. This approach ensures benefits are correctly applied and remain valid until a property transfers and subsequent rollbacks are removed. In these

states, local governments retain control over the processes and decisions, while the state provides access to the tools and data necessary for efficient and accurate administration. Our research has identified vendors available in the market that can meet the requirements for eligibility verification and monitoring with the ultimate goal of removing unqualified OOCs and homesteads. The “model” envisioned by H.B. 179 will assist county auditors with a solution that delivers substantial financial returns to the state’s general revenue fund.

By providing the contract structure and subsequent technical capabilities necessary for this work, the state can also address objections previously raised by State Auditor Keith Faber. We look forward to the passage of H.B. 179 and working with the Department of Taxation to enhance the integrity of Ohio's property-tax system and ensure that these benefits are administered fairly and efficiently.

In conclusion, the CAAO supports H.B. 179 because it will create a statewide tool that will provide access to valuable data that auditors need to determine applicant eligibility for both the owner-occupancy credit and the homestead exemption. Please let me know if I can answer questions.