Testimony for House Government Accountability and Oversight Committee

House Bill 398

David M. Leibold

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Chairman Brown, Vice Chair Blessing, Ranking Member Clyde, and the House Government Accountability and Oversight Committee, thank you for giving me the opportunity to submit testimony for House Bill 398. My name is David M. Leibold. I live in Huron County, Monroeville, Ohio. I'm a fourth generation farmer here and my family has owned the land since 1909. The reason for this correspondence is my concern over real estate taxes and how it is extremely unfair for property owners to pay these unheard of amounts for real estate taxes.

Our real estate taxes were \$2,286.00 in 2008. Our total real estate taxes this year will be \$9,048.58. That is an increase of 395% from 2008.

It seems that someone thinks, or thought: "Farmers" were making plenty of money, so let's increase their property taxes. Someone did that, almost to the point of us being "taxed right off the farm". This new brainstorm CAUV formula has many, many flaws. Three that come to mind right off the top of my head are:

- 1. Land is not a short term investment.
- a. Someone made that comment. To even think that is the case, let alone say it is just plain ridiculous.
- 2. The CAUV formula should have nothing to do with how much equity you have in your real estate / farm.
- 3. The CAUV formula should have nothing to do with how much, if any, money is owed on the farm.

With that being said, it is very clear that the people at the Ohio Dept. of Taxation have no ties to a farm, or any ties to agriculture, or this would revised CAUV formula would not have been proposed. Perhaps since there was a CAUV overhaul, they could also overhaul the Ohio Dept. of Taxation, and get some people in there that have some knowledge of agriculture and how it affects all of us.

This needs to get resolved quickly and correctly: go back now – ASAP – and recalculate the evaluations on the whole state so these taxes go back down.

Education of the CAUV overhaul team, should have been done prior to this change being made. Common sense should have been a requirement for this team. It seems that they were not thinking with common sense, but possibly with only "book smarts", and no thought of being fair to the land owners.

Thank you again for the opportunity to submit testimony for HB 398.