



County Auditors' Association of Ohio

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Ohio House Ways and Means Committee

Proponent Testimony House Bill 51

Tuesday, February 9, 2021

Honorable David Graham Greene County Auditor

Chairman Merrin, Vice Chairman Riedel, Ranking Member Sobecki, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to provide proponent testimony on House Bill 51.

I am David Graham, the Greene County Auditor and on behalf of the Ohio County Auditors' Association of Ohio, I am here today to urge your support for HB 51, introduced by Rep. Brian Lampton.

The objective of HB51 is simple: allow County Auditors to assist those individuals who have lost or had damage to their property and are entitled to a property tax reduction.

Under current law to receive a tax reduction for property that has been injured or destroyed the property owner must complete an affidavit that real property has been damaged.

While this requirement may not seem onerous, it is very difficult to contact someone who has just lost their house, especially when the only contact information you have is their mailing address. Additionally, most people do not know they are entitled to a reduction in their taxes and therefore do not reach out to the county auditor.

The changes proposed by this bill will give the county auditor the permissive authority to complete the injured and destroyed property form, designed by the Department of Taxation, on behalf of the property owner in those situations where the auditor knows the extent of the damage and the approximate date the damage occurred. This change in no way limits the ability of the property owner to complete the injured and destroyed property notice themselves and has no requirement that the county auditor complete the form on behalf of the property owner.

The legislation would also eliminate the requirement that the form be notarized. County auditors inspect properties where damage is reported to approximate the value associated with the damage. Given the visual inspection of the property, the notary requirement seems to be an unnecessary hurdle.

The idea for this legislation came about due in large part to the Memorial Day Tornadoes. We were seeking ways we could assist effected property owners because we knew based on past experience that the mail was rarely an effective way to contact someone who has lost their home. We mail injured and destroyed property notices to individuals whose house was destroyed by a fire, but the forms are rarely returned. It was suggested that we could complete the form on behalf of the property owner. Seemed like a great idea until I read the statute.

Montgomery County Auditor Karl Keith was facing the same issue, but on a much larger scale. We discussed ways to reach people efficiently and effectively. We determined that giving the county auditor the authority to complete the form was both the most efficient and effective way to implement the statute.

When natural disasters occur, there are normally emergency management personnel evaluating and assessing the damage to individual properties. After the tornadoes, we were able to take this information along with aerial photos of the affected areas to identify those properties that were impacted. Instead of being able to adjust their value for the damage, we instead created list we used to mail the property owner a form.

This legislation makes no substantive changes to the existing statute:

- The property owners continue to have the authority to file a form on their own behalf.
- The deadline for filing the forms remain December 31 unless the damage occurred in the last quarter of the calendar year where the deadline is extended to January 31.
- The percentage of valuation reduction based on when the damage occurred remains unchanged.

This proposed legislative change does:

- Allow the auditor to complete the form on behalf of the property owner, though they are not required to do so.
- Eliminate the requirement that the form be notarized.

I believe this is common sense legislation. It allows county auditors to be proactive in assisting taxpayers during a very difficult time. The cost associated with this legislative solution is cheaper than the current solution of mailing forms. The loss of tax revenue to subdivisions with property tax levies is built into current statute.

I appreciate the opportunity to speak to you today and I ask for your support of HB 51. I would be happy to answer any questions.