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WAYS AND MEANS COMMITTEE

SPONSOR TESTIMONY ON HR 35

Rep. Daniel P. Troy – May 18, 2021

Chairman Merrin, Vice-Chairman Riedel, Ranking Member Sobecki and my fellow members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on HR 35, a measure to authorize the creation of the temporary House Select Committee on Property Tax Education and Reform.

One of the most complex and least understood public policy areas in Ohio is our local property tax system. Alterations, additions, redefinitions, and challenging mathematics have certainly made it a very confusing and often misunderstood subject matter.

While it is critical to providing much of the revenue that underwrites the cost of important public services, it is the belief of many that a significant comprehensive and educational review of the system is overdue.

This resolution creates a temporary House Select Committee on Property Tax Education and Reform. This ten-member House select committee would be charged with reviewing the history and purpose of all aspects of property tax law, including, but not limited to, the forms of levies, exemptions, and local subdivision budgeting. The panel would then recommend whatever changes they deem necessary to update and simplify property tax law to address the realities of today.

Like many of you, I've often fielded questions from constituents over the years on various aspects of the property tax system and how it individually affects them as property tax payers, and I try my best to explain to them how it works and why this or why that for their particular situation. Issues like, why did my property taxes not go down when property values are dropping, and having to explain that their valuation is based on the last reappraisal of a few years back and that won't be updated until next year. Or, they told me that the levy on the ballot this past November was no increase in millage – try explaining that, oh, that was a replacement levy, and yes, the millage did not change, but the value on which you pay it has increased significantly since it was first enacted by voters.

As I stated earlier, so many of our core services of a civilized society depend on the revenue from property taxes; the often indecipherable and confusing situation regarding our property tax system tends to generate mistrust and creates an adversarial relationship between the taxpayer and the service provider dependent upon that revenue stream to perform its functions.

I believe that the formation of this temporary committee and the information and input it can gather would be helpful in generating a better understanding and education on this complex subject. As a result of that initial informative process, it would serve to simplify, clarify, reform and modernize Ohio's property tax system to create a better relationship between the system and the citizens that it assesses.

Thank you Mr. Chairman and committee members, and I will be more than happy to try to answer your questions about a most complex and confusing subject.

