



**Senate Ways and Means Committee
Proponent Testimony for House Bill 126**

September 21, 2021

Delivered by Beth Wanless, Ohio REALTORS® Director of Government Affairs

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams:

My name is Beth Wanless and I serve as the Director of Government Affairs at Ohio REALTORS. Formed in 1910, Ohio REALTORS® is the state's largest professional trade organization, with more than 36,000 members, representing both residential and commercial practitioners, as well as auctioneers and appraisers. Along with representing real estate professionals, we also fight to protect private property rights across Ohio. We appreciate the opportunity to provide proponent testimony for House Bill 126. HB 126 addresses a concern that has been brought to our attention repeatedly from our membership and is a priority issue for our Association this year. We believe this legislation is thoughtful and fair, and respectfully ask for your support of the bill.

Representative Merrin's legislation would require a local political subdivision to pass a resolution approving a property tax complaint or counter-complaint against another property's tax assessment. Currently, commercial and residential property tax complaints are conducted without the prior knowledge or notification of the property owner. We believe these requirements found in HB 126 bring much-needed transparency to the process. Ohio is one of very few states that allows a local political subdivision to contest another property owner's property value, and the practice in Ohio is by far the most abusive.

The proposal would not prohibit the school district or local political subdivision from contesting property values for to obtain more tax revenue, it would simply allow a property owner the opportunity to even be aware that a challenge may be forthcoming. The current process is expensive and unfair to both commercial property owners and homeowners when they attempt to defend these complaints. We believe House Bill 126 provides fair and reasonable reform to the property value complaint process.

The often-repeated question is if requiring a resolution would be too time consuming and inhibit an entity's ability to challenge a property's value. We believe it is sensible to require a political subdivision to take the time to fully consider any action that would impact their

taxpayers, especially one that may take money out of hard-working property owners' pockets. Requiring this additional action is not too much to ask before exercising this



Seth Task, CRS, GREEN, 2021 President • **Scott R. Williams**, CEO

200 E. Town St. • Columbus, OH 43215-4648

P 614.228.6675 • **F** 614.228.2601 • info@ohiorealtors.org • www.ohiorealtors.org





authority.

Any system of property tax assessment should guarantee a property owner a level of certainty regarding their tax liabilities. Ohio's current tax complaint system does not allow for such certainty. House Bill 126 represents a positive first step in reasserting that principal of taxation. On behalf of more than 36,000 Ohio REALTORS® I thank you for the opportunity to testify and we respectfully ask for you to vote in SUPPORT of House Bill 126.