



County Auditors' Association of Ohio

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Ohio Senate Ways and Means Committee

Proponent Testimony on HB 126

September 21, 2021

Chairman Blessing, Vice-Chair Roegner, Ranking Member Williams and Members of the Senate Ways and Means Committee: On behalf of the County Auditors' Association of Ohio (CAAO) we respectfully submit proponent testimony in support of House Bill 126. The purpose of this legislation is to require notice and passage of a resolution before the filing of a Board of Revision complaint by a school district or other legislative authority. This bill will create an extra layer of transparency and accountability in the property value complaint process and would protect the interests of Ohio taxpayers.

The Board of Revision serves a vital purpose for County Auditors. It provides property owners a voice in the property valuation process and helps the County Auditor create fair and equitable taxable property values. In most instances, property owners stand to benefit from the more-accurate property values created by the Board of Revision. However, particularly when a complaint is filed by a public entity, these complaints can adversely impact individual property owners by increasing their tax burden.

As the law stands today, if a school board or government entity wishes to file a complaint to increase a property's taxable value, it is not required to communicate with the property owner. Since school boards and other jurisdictions are public entities, property owners deserve the opportunity to be heard by their elected representatives before a property value complaint is filed against their property. If the board believes a property's value is incorrect, they should be able to explain their rationale of value to the property owner in a public setting, before a formal complaint is made. HB 126 would create a channel of communication between the two parties and provide the property owner with ample time to create their own defense in a property value complaint.

Public entities that receive funding from property taxes deserve the right to challenge property values through the Board of Revision. This process ensures that property values are accurate and property taxes are equitably distributed. HB 126 does not restrict the ability of school boards and other jurisdictions to file property value complaints, and County Auditors are committed to protecting their right to do so.

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