



**Eric Gordon**  
Chief Executive Officer

**Senate Ways and Means Committee**

House Bill 126: Opponent Testimony

November 9, 2021

**Chief Executive Officer**  
Eric S. Gordon

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Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, my name is Eric Gordon, Chief Executive Officer for the Cleveland Metropolitan School District (CMSD). I appreciate the opportunity to submit written testimony in regards to House Bill (H.B.) 126.

I am sharing our opposition to H.B. 126 which would make the filing of property tax complaints by boards of education overly burdensome and would add unnecessary costs to school districts and taxpayers. The Board of Revision is already required to notify the property owner when values are challenged. Under current law, a board of revision must provide notice to the owner of the property concerning the filing of a tax complaint by a board of education (R.C. 5715.19(B)), making the proposed notification in H.B. 126 redundant. Also, the legislation unnecessarily applies the new requirements to a board of education filing a counter-complaint in response to a taxpayer-initiated decrease complaint to protect existing revenue.

There is a wide diversity in the size and nature of school districts in Ohio; large urban boards of education defend or challenge hundreds of properties and thousands of parcels each year with multi-million dollar impact. Whereas rural school districts with little commercial property defend or challenge few tax complaints. Each board of education should decide the manner in which it undertakes approval of resolutions for the filing of complaints.

We believe Ohio's current property valuation and tax system has worked to benefit its citizens for decades. It continues to afford all interested parties the ability to participate in the process by providing a proper procedure for checks and balances to preserve to and maintain fair and equal taxation practices.

For these reasons I respectfully ask you to reject H.B. 126.

Thank you for your time and consideration. I am available for any questions or additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'E S Gordon', is written over a light blue horizontal line.

Eric S. Gordon  
Educator: Chief Executive Office