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SENATE WAYS AND MEANS COMMITTEE

House Bill 126 – Interested Party Testimony

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Chair Blessing, Vice Chair Roegner, Ranking Member Williams, and Members of the Senate Ways and Means Committee:

Thank you for the opportunity to submit interested party testimony on HB 126, a bill which would require local governments that contest property values to adopt an authorizing resolution for each complaint and to notify property owners in advance of a hearing in which they intend to adopt the resolution. CCAO is concerned that compliance with the provisions of HB 126 could prove burdensome for local legislative authorities filing complaints and counterclaims, and county boards of revision (BORs) attempting to comply with the provisions of the bill. For large political subdivisions, this could result in many additional notices to be sent, public meetings to be held, and resolutions to be adopted by each board or legislative authority prior to taking action with respect to any complaints filed with the BOR.

Rather than requiring a resolution for each property challenge, a better approach would be to have local governments adopt a written policy defining the criteria they use will to decide whether to challenge a valuation or file a counterclaim. The Revised Code could establish the parameters of such a policy, particularly with respect to residential property. Only challenges that do not conform to the policy would then require the adoption of a resolution.

Additionally, the law allows parties to a complaint to utilize a voluntary mediation process. The law could do more to encourage the use of mediation.



By way of background, one of three commissioners in each county serves on the county BOR along with the county auditor who serves as secretary to the BOR and the county treasurer. A BOR with a different composition exists to perform the functions of the BOR in Cuyahoga and Summit counties, Ohio's two charter counties.

CCAO understands that boards of commissioners are probably not the primary reason for this legislation, as most boards of commissioners do not file many complaints with their respective BOR. That said, commissioners want the BOR process to be efficient so that property's assessed value, classification or other elements of a complaint may be properly determined by a board of revision. Existing law already requires the county auditor within 30 days after such complaints are filed to provide notice of each complaint to each property owner and to each board of education whose school district may be affected by the complaint, provided the amount of taxable value in question is at least \$17,500 and the property owner did not file the complaint. Within 30 days of receiving such notice, the property owner or board of education may file a counter complaint either in support of or objecting to the original complaint.

CCAO thanks the Senate Ways and Means Committee for the opportunity to submit interested party testimony on HB 126.