



# LONDON CITY SCHOOLS

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## **Senate Ways and Means Committee HB 126 Opposition Testimony**

**London City School District, Madison  
Kristine Blind, CFO/Treasurer**

**November 8, 2021**

Chair Blessing, Vice Chair Roegner, Ranking Member Williams, and members of the Senate Ways and Means Committee, thank you for the opportunity to testify in opposition to House Bill (HB) 126.

My name is Kristine Blind and I serve as the CFO/Treasurer for the London City School District in Madison County. The London City School District is a growing district, serving approximately 2300 students.

We oppose the changes proposed in H.B. 126. We already have a procedure in law whereby property owners, school boards, and others are able to challenge the value of property, either to increase or decrease the assessed value. Owners receive written notice of valuation challenges filed. The changes H.B 126 seeks to make are burdensome, redundant and seems to intend to disrupt the working process that is already in place.

Each county's board of revision ("BOR"), composed of elected officials, hears valuation challenge cases. Under current law, the BOR is already required to provide notice to an owner by certified mail of any hearings that affect the owner's property. At those hearings, owners and other parties have the opportunity to present documents and testimony relating to the property's value, and to examine and refute the other side's evidence. Thus, under the current system, owners receive ample, repeated notice of proceedings that affect the valuation of their property and enjoy the right to fully participate in those proceedings, including the right to appeal. Considering that most schools receive much of their funding from property taxes, and the local school district receives the majority of each dollar of property tax, it makes sense to permit owners and school boards to fully participate in this process. It is important to note that most BOR

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cases arise when property owners seek lower values, which results in schools getting less revenue.

In the London City School District, we examine recent sales to determine commercial and industrial properties that are undervalued by the County Auditor. Although we often see owner-occupied properties undervalued, it is our practice not to file challenges on these properties. Our Finance Committee approves all filings and reports to our Board at our monthly meeting. We file these challenges to ensure equity and fairness among all our taxpayers. Our fiduciary duty to our stakeholders is to ensure all taxpayers are treated fairly and taxes are assessed with consistency. As property values increase, outside millage rates fall (to the 20-mill floor) and the tax burden on each taxpayer is recalculated. This distributes the overall burden fairly and equitably. School districts rely on local tax revenue and short of adding new levies or income taxes, ensuring property values reflect the overall market is the only way to protect this revenue.

H.B. 126 proposes to change current law by requiring school districts and local governments to notify the property owners by certified mail, of a challenge being filed against the current valuation of the property. This notice would be redundant, and the bill would require the notice be sent to the owner's last known tax-mailing address and, if different, to the property's street address. By adding this notice requirement, the bill will create a considerable and unnecessary administrative cost burden on school districts.

In addition, the bill would require a board of education to pass a resolution for each property to authorize the filing of the challenge. This requirement will be harmful for several reasons. Foremost, since the bill's additional notification procedure occurs before board action to approve the filings, this will have the effect of politicizing the decisions of the board of education as to which properties would be challenged. Additionally, this will create the need to have weekly board meetings due to the short period of time allowed for valuation challenges. Finally, this bill will effectively limit the number of valuation filings boards are able to complete due to the burdensome process.

London City School District believe the current system has worked to benefit Ohioans for decades. It provides the proper checks and balances to maintain a fair taxation system.

Mr. Chairman, this concludes our testimony. Thank you for your consideration. I am happy to address your questions.