



WAYS AND MEANS  
COMMITTEE

Witness Form

Today's Date Nov. 16, 2021

Name: Bill Wade

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Organization Representing: Mentor Public Schools

Testifying on Bill Number: House Bill 126

Testimony:  Verbal  Written  Both

Testifying As:  Proponent  Opponent  Interested Party

Are you a Registered Lobbyist? Yes   No

Special Requests:

Written testimony is a public record and may be posted on the Ohio Senate's website

**Senate Ways and Means Committee**  
House Bill 126: Opponent Testimony  
November 16, 2021

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, my name is Bill Wade, Chief Financial Officer for the Mentor Exempted Village School District ("District"). I appreciate the opportunity to submit written testimony regarding House Bill (H.B.) 126. I am sharing our opposition to H.B. 126 and a potential Amendment which would prohibit the filing of property tax complaints by boards of education.

Initially, the District does **not** challenge property values established by the Lake County Auditor for residential properties, either by way of original (increase) complaint filings or counter-complaint filings in response to residential property owners seeking reductions for the values of their homes. The District **does** pursue increase complaint filings against commercial / industrial properties based on sales when the increase complaint filing would generate more than \$500 in revenue for the District. The District also files counter-complaints in response to original complaint filings advanced by commercial / industrial property owners based on the statutory threshold. Below is a tabulation of the annual total revenue amounts the District has gained, saved and lost through this process for the last five-plus years. Please note that the 2021 results are through September 15, 2021.

<b>Year</b>	<b>Revenue Gained</b>	<b>Revenue Saved</b>	<b>Revenue Lost</b>
2021	\$631,900	\$189,900	\$39,800
2020	\$402,800	\$279,700	\$95,100
2019	\$546,300	\$366,300	\$192,900
2018	\$576,200	\$197,700	\$75,400
2017	\$784,100	\$282,400	\$124,800
2016	\$722,200	\$228,400	\$47,900
<b>Totals:</b>	<b>\$3,663,500</b>	<b>\$1,544,400</b>	<b>\$575,900</b>

The District, fortunately, has been able to offset the losses due to commercial / industrial value reduction filings by the gains obtained through its increase complaint filings over the last five-plus years. This has enabled the District to pass along the gains from its increase complaint filings (almost all of which were either unopposed by property owners or resolved amicably) and the savings from reduction filings to its constituents through the provision of additional student services that otherwise may have been eliminated from the budget. But the real estate market is cyclical. Losses of future tax revenue to school districts from real property overvaluations could be significant because those revenue losses are never recovered through future changes of value due to the effect of House Bill 920. This potentially could lead to a reduction in services that the District is able to provide its constituents and/or the submission of additional tax levies to the voters to offset those future revenue losses.

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,



Bill Wade  
Chief Financial Officer