



## WAYS AND MEANS COMMITTEE

Witness Form

Today's Date 11.16.2021

Name: Emily Hatfield

Address: 7840 Graphics Way, Lewis Center, OH 43035

Telephone: 740.657.4050

Organization Representing: Olentangy Local School District

Testifying on Bill Number: HB 126

Testimony:  Verbal  Written  Both

Testifying As:  Proponent  Opponent  Interested Party

Are you a Registered Lobbyist?  Yes  No

Special Requests: \_\_\_\_\_

Testimony for the Ohio Senate Ways and Means Committee  
Emily Hatfield, Treasurer/CFO, Olentangy Local School District  
Testimony on House Bill 126  
November 16, 2021

Chairman Blessing, Vice-Chair Roegner, Ranking Member Williams, and members of the Senate Ways and Means Committee, good morning. I am Emily Hatfield and I serve as the Treasurer/CFO for Olentangy Local School District, the 4<sup>th</sup> largest K-12 public school district in the state of Ohio. Today, I present testimony in strong opposition to House Bill 126 to amend section 5715.19 of the Revised Code to require local governments that contest property values to formally pass an authorizing resolution for each and every contest and to notify property owners. This bill would significantly reduce Olentangy Schools' Board of Education participation in critical Board of Revision hearings, thereby jeopardizing fiscal stability within the district.

The addition of notifications to property owners and the passage of separate resolutions for each case would be crippling to Olentangy Schools. Currently neither the property owner nor the public body have to send notice of a valuation hearing. Requiring the public body, in this case, the Board of Education, to send notification of complaint or counter-complaint puts the onus on only one participant in the Board of Revisions process. This undue burden puts the Board of Education at a significant disadvantage for the proceedings.

Board of Education members are elected officials. They are not employed by school districts for full-time work or wages. Meetings held by the Olentangy Schools Board of Education occur once or twice a month. They do not have the time capacity to hold meetings that would timely address the passage of individual resolutions by case. Both restrictions would reduce the Board of Education's ability to be represented during Board of Revision hearings, putting significant amounts of revenue at risk. That instability would fall on the shoulders of residential tax payers to incur an even greater tax burden to support the operations of the district.

The current House Bill 920 prevents school districts from collecting inflationary gains on property values. Protecting property valuation within district boundaries proves essential in stabilizing any district's fiscal position. Participating in the Board of Revision hearings provides the Board of Education with a means of protecting overall property valuation within its boundaries. Currently, Olentangy Schools district partners with counsel to monitor Board of Revision cases and submit complaints and counter-complaints when appropriate. Complaints and counter-complaints are filed when fair market value changes of commercial property exceed \$50,000. Please note, the district does not challenge residential property valuation changes. Specific outcomes achieved by the Board of Education in Board of Revisions hearings are in Appendix A.





The Board of Education's right to continue current practice supports the fiscal stability of the district as General Property tax collections represent 68% of the district's operating funds. Olentangy Schools ask that House Bill 126 not be passed as introduced nor with the proposed revisions for the reasons stated above. Thank you for your time and attention to this matter.

Respectfully,

Emily Hatfield, Treasurer/CFO  
Olentangy Local School District



## Appendix A

Time period for data: May 26, 2021 through August 31, 2021

Number of hearings participated in: 112 hearings regarding 2020 valuations

Complaints -

Fair Market Value Increases: over \$9.3 million

New Tax Revenue realized: \$573,000

Counter-complaints -

Fair Market Value Saved from tax duplicate removal: \$10.4 million

Tax Revenue protected: \$672,000

Direct Settlements –

Tax Revenue Received: \$2.3 million

In summary, participation in Board of Revision hearing protected \$3.5 million of revenue for 2021 valuations and nearly \$3.9 million of revenue for 2022. This equates to nearly 2% of General Property Tax revenue each year.

Commercial property valuation equates to approximately 11% of total valuation in the district. Taxed at a higher effective rate than residential/agricultural property, it provides a higher rate of revenue per dollar of valuation than residential properties.