

	<p>WAYS AND MEANS COMMITTEE</p>
	<p>Witness Form</p>

Today's Date Nov. 16, 2021

Name: Julie Kamphaus

Address: 13193 Lake Grant Rd, Bethel, OH

Telephone: 513 535-1647

Organization Representing: Norwood City 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

Norwood City School District
2132 Williams Avenue
Norwood, Ohio 45212
Office of the Treasurer
Julie Kamphaus, Treasurer
(513) 924-2508



November 3, 2021

Senate Ways and Means Committee

Dear Senator and Chair Blessing, Members of the Senate Ways and Means Committee

I am writing in response to proposed language on HB 126.

I am opposed to the changes proposed in HB126 primarily because it restricts my board's fiduciary responsibility to all taxpayers and is instead focused on the 'one'. The legislation inflicts unduly burdensome requirements on the District and Board of Education when the current Board of Revision system is proven. Property owners already receive a notice from the Board of Revision so why should the district be required to submit another notice, except to create additional paperwork and deadlines that cost taxpayers more money and creates new mandates we must follow and further burdensome requirements?

Many districts like Norwood City Schools, only evaluate commercial property valuations for fairness and propriety which in effect protects other commercial taxpayers and residential property owners from larger tax burdens possibly resulting from any property complaints filed by the few that may not be credible. Norwood City School District is on the 20 mil floor with only fixed sum levies to fund the district. Therefore, every commercial property owner that gets relief from his/her real estate taxes, however unnecessary that relief may be, causes our residential property owners to have a larger tax burden. Our residential tax payers, though very loyal to this district, are not rich like some districts. In fact, our students are about 65% economically disadvantaged. The ability to thoroughly assess individual tax complaints is severely weakened by HB126 and is quite possibly a benefit to a few at the expense of many.

We have one commercial tax payer that has abatements and TIF agreements in place and still fights very often to control his valuation through the Board of Revision process. In fact, in the past twelve years they have brought Board of Revision claims three times. One time was right after the complete build out of his property! He had promised in his TIF agreement that the property would be worth \$100,000,000 at full build out but still fought that valuation number when charged by the Hamilton County Auditor's office. If we cannot file counter complaints in response to complaints then lowered valuations without more thorough external analysis could occur. This in turn will cost everyone else because, our residents will pay more, a lot more in taxes.

For comparison, if the above taxpayer would get a \$30,000,000 reduction in value, our residential taxpayers millage rate would increase by almost ½ mill, just due to the one commercial taxpayer

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not paying his share. Naturally the board chose to appeal the request and ask for thoroughly evaluated assessment to be equitable to all taxpayers.

This is a complex issue but restricting my district's ability to represent all taxpayers is not the answer. Thank you for your time and consideration of my letter. I urge you to reject HB126.
Sincerely,

Julie Kamphaus, Treasurer/CFO

A handwritten signature in black ink that reads 'Julie Kamphaus'. The signature is written in a cursive, flowing style.