

Testimony in Support of House Bill 361 (Greenspan) – 90 -90 Bill
Before the Government Accountability and Oversight Committee
By Shelley Davis, Cuyahoga County Board of Revisions Administrator

Chair Blessing, Vice-Chair Reineke, Ranking Member Clyde, and members of the House Government Accountability and Oversight Committee thank you for the opportunity to submit proponent testimony in support of House Bill 361 that permits an additional 90 *business days* to resolve Board of Revision complaints for the top 10 most populous counties.

My name is Shelley Davis and I am the Cuyahoga County Board of Revision's Administrator. I would like to thank the Sponsor of the bill, Representative Greenspan for introducing this important piece of legislation.

What is great about the proposed legislation is, it's a tool you can use it if you need it or not. As outlined in this bill, this permissive legislation pertains to the top 10 populated counties to use in the event they need more time to conduct and resolved Board of Revision complaints and, it defines days as *business days* which furthermore extends the timeframe to resolve Board of Revision complaints.

Even though section 5715.19 of the Revised Code has seen some level of legislative changes over the years, the language that refers to the 90 days has been in effect for about 30 years. This requirement is obsolete, especially when you consider that property owners have become more knowledgeable and proactive regarding their property valuation. Years ago, most homeowners did not know that the Board of Revision existed or how to go about filing a complaint with their local Board of Revision, that's not the case today, today everyone knows it exist, how to complete the form and, it's free to file, so the property owners aren't out anything but the time to attend a hearing to present their case and they can conduct their research and comparable sales online. Residential class properties represent 90% of the total complaints received in Cuyahoga County.

The majority of the Board of Revision complaints are filed usually within the last five business days before the deadline to file such complaints. Under the current language, the 90 days puts the deadline date to complete the work before the Board of Revision to around June 29. Under the proposed legislation, the 90 business days extends the deadline to August 8th, so we certainly gained additional time to resolve the Board of Revision complaints, and with the option of another 90 business days extension, it extends the timeframe to Mid-December – that make a huge difference for our county and I would imagine most big counties that conduct a re-appraisal or triennial in their county welcome the 90-day extension.

When you look at the process outlined in this Ohio Revised Code section, the Board of Revision is required to send the hearing notice by certified mail at least 10 days prior to the hearing date, the problem is that certified mail can take up to 21 days in the mail stream to reach the intended party. The post office does not forward certified mail, even if they have a forwarding address on file, this can create a situation where the property owner missed their hearing or we keep trying to locate a better address, so we mail out a 30-day notice, but all of this extends the timeframe to conduct a hearing and close out the case. Also, if the case is continued, the certified mail process is repeated again, which impacts hearing the case date even more.

Even though Cuyahoga County and Franklin County are over 1 million in population and very close on the parcel count, no other county has the same level of complaints filed as Cuyahoga County. In the last 8 years Franklin County took in about 55,000 complaints, Cuyahoga County took in 116,000 complaints, the sheer number of complaints we receive makes it impossible to meet the (90) day timeframe under current law.

The Board of Revision is required to give within 30 days from the deadline date every school board notice for each complaint that is seeking a taxable valuation reduction of \$17,500 or greater. Based on the volume, we wait until the deadline is over and all complaints have been entered before we make notice to the school boards. The school boards have 30 days to decide if they want to contest each complaint. We also hand deliver notice to the school boards, that way we know the exact when the 30 days are.

By continuing to follow the obsolete requirements of restricting the large counties to complete their Board of Revision work in 90 days, is impossible especially in a reappraisal or a triennial tax year cycle, where the Board of Revision's sees a huge influx of Board of Revision case filings.

The Board of Revision not only hears valuation complaints, but also is charged with hearing complaints on Homestead Denials, Remission of Penalty, Manufactured Homes and Expedited Foreclosures.

Thank you again for the opportunity to submit proponent testimony.