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**Representative John M. Rogers**

**60th House District**

Chairman Wiggam, Vice-Chair Ginter, Ranking Member Kelly, and members of the House State and Local Government Committee – thank you for allowing me the opportunity to offer sponsor testimony today on House Bill 138.

This legislation is in large measure due to a request made to me by the City of Mentor, the largest city in Lake County. Subsequent discussions with a few of the other county’s communities found they shared similar concerns.

§727.01 of the Ohio Revised Code (ORC) provides municipal corporations with the authority to levy and collect special assessments from property owners for the purposes of street lighting. §727.14 provides that in cases where the street lightning assessment exceeds $250.00 for a given calendar year, a property owner must be formally notified and §727.13 specifies that such notice be by certified mail. When a notice is returned for lack of service, the community will publish a notice in a local newspaper, at an additional cost.

Typically, most street lighting assessments amount to a few dollars per year and are automatically added to a parcel’s tax duplicate. It is when the assessment exceeds the $250.00 threshold that a property owner has to be notified, repeatedly, year after year, with the costs incurred by some communities exceeding thousands of dollars.

Property owners have every right to be aware of all taxes and assessments applied to their property. Indeed, many have likely voted to either approve, or disapprove, an applicable issue creating the tax or assessment. This information is readily available from the county’s auditor and/or treasurer and can also be had when our bifurcated tax bills are mailed out. Frequently, a mortgage holder will pay these amounts yearly, from an escrow account, and adjust the borrower’s mortgage payment when necessary. The mortgage holder will also issue an annual statement to the property owner containing information regarding the principal, interest and taxes paid, for preparing and filing a 1040IT or applicable tax form. Finally, when property is owned outright, tax bills with the pertinent information are mailed directly to the taxpayer.

The current $250.00 threshold was set by the legislature in 1982, and has not been adjusted since. If we adjusted this figure for inflation, the amount would exceed $500.00 today. This issue, affects every local government across Ohio, and this legislation simply aims to update the statutory notification threshold to a more current and reasonable value or $500.00. Enacting this change will not only update this mandate we here at the State have placed upon our local partners, it will also save time and what could amount to thousands of dollars for many of our communities.

In closing, I very much appreciation the Committees time and consideration of this simple measure and respectfully ask for your support of HB 138. I would be happy to answer any questions Committee members may have at this time.

Thank you!