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Chairman Merrin, Vice Chair LaRe, Ranking Member Rogers, Members of the House Ways and Means Committee, thank you for giving me the opportunity to provide opponent testimony on S.B. 95. amended with H.B. 75.

I am Daniel L. Wilson, Treasurer/CFO of the Mentor Board of Education. Mentor Schools in Lake County is a suburban school district that serves more than 7,300 students. Mentor High School is one of the largest in the State of Ohio. While keeping students safe and providing a high-quality education is a top priority, maintaining fiscal responsibility by being good stewards of our tax-payer dollars is equally important. The commercial real estate development from the 1960s to the present time period provides significant financial resources to us.

Mentor Schools rely heavily on local property taxes. Over the years our commercial tax base is regularly challenged by recessions and aggressive taxpayer consultants and attorneys. In recent years many decrease complaints were filed as commercial taxpayers sought repeated reductions at the Board of Revision to challenge existing and ongoing revenue. The Board of Education files increase complaints on commercial property largely on account of a recent sale exceeding the County's valuation. The board of education files increase complaints to make up the loss of revenue from decrease complaints. Any higher valuations reduce millage rates on other taxpayers which results in the need to go to the voters for additional millage. The School Board does not file complaints as to residential property looking to focus on retaining revenue from the larger commercial properties. The filing of complaints involves the elected School Board who are fully aware of the matters and direct me to manage and oversee the process. Our ability to manage local property taxes directly impacts our funding and the need to secure additional resources from the voters and the General Assembly.

Both H.B. 75 and S.B. 95 would require a board of education prior to filing an original complaint or a counter-complaint to provide written notice to the property owner of each parcel fourteen (14) days in advance of the school board approving a resolution to file the complaint or counter-complaint. While intended to provide notice to taxpayers, H.B. 75 and S.B. 95 create a cumbersome process for our school board to protect revenue. We oppose H.B. 75 and S.B. 95 for the following reasons:

- Property tax complaints are filed as to a property (not a parcel) which may involve more than one parcel and in some cases dozens or hundreds of parcels. The legislation would result in a taxpayer receiving multiple notices for the same property.
- We are concerned as to adequate time to complete a review of the tax duplicate, complete the proposed requirements, and file any complaints.
- A school board approves resolutions as to significant issues such as employment through a single resolution. A school board should be able to approve the filing of complaints in a single resolution, consent agenda, or manner it deems appropriate.

- The requirement in the legislation for notice and approval requirements for the filing of a counter-complaint should be eliminated. A board of education filing a property tax counter-complaint is seeking to participate in the proceedings and retain the County's value. A counter-complaint under Ohio law must be filed within thirty (30) days of the BOR providing notice to a school board of the decrease complaints. There is inadequate time within the existing 30-day period to gather the information as to the complaints, provide notice as provided in the legislation, schedule and hold a school board meeting, and file the counter-complaints.

Thank you,



Daniel L. Wilson, Treasurer