



GEORGE KAITSA
DELAWARE COUNTY AUDITOR

June 8, 2020

The Honorable Kristina Roegner
Chair, Senate Ways and Means Committee
1 Capitol Square
Columbus, OH 43215

Re: Support for Senate Bill 35

Dear Senator Roegner,

I am writing to you in support of Senate Bill 35 which would grant a \$50,000 homestead exemption to the spouses of first responders who are killed in the line. The loss of a spouse killed in the line of duty is devastating to the surviving spouse and to the family. The loss also results in economic hardship. Senate Bill 35 would assist the surviving spouse by providing some financial relief to families of first responders in the face of such tragedy and with unexpected expenses.

Under the provisions of Senate Bill 35, the surviving spouse would submit an application to the county auditor's office. The application would be accompanied by a letter from the Ohio Police and Fire Pension Fund or from OPERS confirming that an application has been filed with the retirement system. The application would also be accompanied by a letter from the chief officer of the department or agency where the first responder was serving and affirming that the death of the first responder occurred in the line of duty. The homestead exemption could only be used on one property and the exemption would be removed if the surviving spouse remarries.

Research conducted in 2018 by former County Auditor Clarence Mingo's office shows that the exemption would cost Ohio taxpayers a modest amount of \$150,000 annually to provide this benefit to the surviving spouses of first responders. According to the research, an estimated 120 first responders have died in the line of duty during the last 15 years.

Thank you for your consideration of Senate Bill 35 and for serving as a co-sponsor of the legislation.

Respectfully yours,

George Kaitsa
Delaware County Auditor