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January 9, 2024

Representative Bill Roemer
Chair, Ohio House Ways & Means Committee
77 South High Street, 11th Floor
Columbus, OH 43215

Dear Chairman Roemer:

I am writing on behalf of the nearly 20,000 governing members of NFIB in Ohio to express support for the provisions of House Bill 344, related to challenges to real property valuation. We were supportive of House Bill 126 from the 134th General Assembly which aimed to limit the circumstances to challenge the value of property. Unfortunately, as the sponsors indicated during the first hearing, political subdivisions have found a workaround that, in our view, violates the spirit and intent of the law.

NFIB members rank property taxes as a top five concern when it comes to obstacles to their growth and expansion.¹ We supported House Bill 126 believing that it would be a significant step to help address the numerous property tax challenges that took place in Ohio. House Bill also preserved a mechanism to allow for property value challenges in very limited circumstances, by requiring the passage of a resolution by a political subdivision.

The Columbus Dispatch article that was submitted as a supplement to the bill's sponsors testimony, demonstrates the need for House Bill 344. Although, the number of property valuation challenges has dropped significantly because of House Bill 126, there are "individuals" filing complaints that allow political subdivisions to file a counter complaint, making them a party to the case. As explained in the article these "individuals" are employees of school districts, who are amongst the leading challengers of property valuations. It is clear that this workaround violates the intent of House Bill 126.

House Bill 344 will ensure this workaround is addressed. The bill requires a political subdivision to pass a resolution prior to filing a complaint if the complaint is filed by a third party acting on behalf of the subdivision. Further, House Bill 344 does not permit a political subdivision or third party working on behalf of the political subdivision to file a counter-

¹ <https://assets.nfib.com/nfibcom/NFIB-Problems-and-Priorities-2020.pdf>

complaint unless the original complaint was filed by the real property owner or someone working on their behalf.

We support the provision of House Bill 344 that ensures the intent and spirit of House Bill 126th from the 134th General Assembly. These important changes will provide real property owners with clarity on any challenges to real property valuations. We recommend favorable consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Christopher J. Ferruso". The signature is fluid and cursive, with a long horizontal flourish at the end.

Christopher J. Ferruso
State Director