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James Hoops
State Representative

Thank you, Chairman Roemer, Vice Chair Lorenz, Ranking Member Troy and the members of the House Ways and Means Committee for giving me the opportunity today to testify on behalf of House Bill 496. The intent of this legislation is to revise the law governing property taxes and county auditors.

You will notice that this legislation is rather lengthy, but within those 200+ pages of test, there are 8 key revisions that I want you to keep your focus on.

The first issue relates to clean-up language related to the ballot language transparency act approved in the last GA. The current language refers to the use of estimated values and estimated tax rates. This amendment would specify the values and rates to be used by county auditors when completing levy certifications.

The second item is statute requires the county auditor to notify the county treasurer of any staff changes in the auditor's office. As a practical matter this is rarely done, we would simply request this provision be removed from the statute.

The 3rd key revision that I wanted to bring to your attention is the change made to **Auditor and Treasurer fees**. Historically state reimbursements for Owner Occupied Credit, Non-Business Credit and Homestead were sent to the county to be distributed. As such they were subject to Auditor and Treasurer fees. The law was changed to require the State to distribute these monies directly to subdivisions. This created a question as to whether Auditor and Treasurer fees should still apply to these monies. As part of the state budget bill, temporary law was created clarifying that Auditor and Treasurer fees on these state reimbursements were allowed, we are simply requesting the temporary law be made permanent.

The 4th revision in this bill would require property tax **refunds be refunded based on current tax rates and not the rates in effect when the tax was levied**. County Auditor real estate systems are designed to provide refunds based on current tax rates. This is done since some levies, such as bond levies, may have existed when the taxes were paid, but do not exist at the time a refund is issued giving the county nowhere to take the refund amount from. Several years ago, legislators approved similar language that allowed county auditors to distribute delinquent tax payments on current tax rates instead of rates in effect at the time the delinquency was incurred.

5th, this bill would revise the law on **injured and destroyed manufacture homes**. County auditors were provided the authority to complete an injured or destroyed property form on behalf of a property owner for real property. This provision would simply provide the county auditor authority to complete the form for injured and destroyed manufactured homes on behalf of a property owner.

The 6th revision simply provides **auditor's authority to conduct auditor sales anywhere in the county** rather than requiring the sale to be conducted in the courthouse which often does not have adequate space for the sale and places undue strain on those responsible for providing courthouse security.

The 7th key revision would simply **require the property owner to notify the auditor when the use of the property has changed from the initial exemption** application. Current Ohio law requires property owners to notify the county auditor when the property is no longer used for an exempt purpose. This is a determination made by the Department of Taxation and may not be something the property owner has any expertise to determine.

The 8th and final revision would address issues related to HB126 which made changes to the Board of Revision process. These changes include:

- Allowing a subdivision filing a counter complaint thirty days after the last day a complaint maybe filed, instead of the thirty days after the complaint is filed. This would minimize the number of public records requests to the county board of revision from school districts for board of revision filings.
- Eliminate the requirement that the BOR dismiss a case originated by a political subdivision that is not fully adjudicated within a year of the BOR filing and instead make it permissive to allow the BOR to dismiss these cases.
- circumstances may necessitate a case be extended beyond one year.

Again, I would like to thank Chairman Roemer, Vice Chair Lorenz, Ranking Member Troy, and the members of the House Ways and Means committee for allowing me to speak on this bill today and I am open to taking any questions you all may have.