



To: Chairman Nathan Manning & Members of the Senate Judiciary Committee
From: Kevin L. Futryk, Executive Director, County Treasurers Association of Ohio
Re: SB 25
Date: May 9, 2023

Chairman Manning,

I am writing to you on behalf of the County Treasurers Association of Ohio (CTAO) re: SB 25. First and foremost, the CTAO greatly appreciated being included in the Interested Parties meeting Senator Hackett hosted on February 13, 2023. At the time, the CTAO didn't have a formal position on the bill but revisited the bill's provisions based on the comments expressed by the Sherriff's Association, Ohio Judicial Conference, and others. After much discussion, the CTAO Legislative Committee voted to oppose SB 25 in its current form, primarily due to its use of the last auditor's appraisal as the basis for the sale price of the property, and the fact that none of our members have experienced any additional delays in processing these foreclosed properties through current mechanisms.

As you know, county treasurers are responsible for collecting property taxes and their goal is always to collect all that is owed. The CTAO shares the concerns expressed by others in the IP meeting that the auditor's appraised value for a property is not always accurate, possibly being 3 years old or older, not necessarily reflective of the current value of a property for a sale, nor including any improvements done since the last appraisal. We also appreciate the concerns expressed by the Buckeye Sheriff's Association regarding the benefit of appraisals by Sheriffs, and the Ohio Judicial Conference's concerns regarding changes to judicial discretion.

We understand Senator Hackett's desire to address a potential situation of foreclosed properties sitting for extended periods, potentially devaluing other properties in the neighborhood. The CTAO just doesn't feel that SB 25 maximizes the tax potential a county can collect, nor that there is a need for an expedited process to do so. Again, our members are not experiencing the lag in processing foreclosed properties as some did during the housing crash of 2008-2009. This all being said, the CTAO is interested in continuing to work with the bill's sponsor and other interested parties to see if a compromise can be achieved.

Please do not hesitate to contact me, or my colleague Julia Wynn, with any questions.