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Chair Blessing, Vice Chair Roegner, and members of the Senate Ways & Means committee, thank you for letting Senator Ingram and I present testimony on SB 186. This is a remarkably simple bill that I'm frankly surprised hasn't been taken up in the past. It seeks to force those who are delinquent on their taxes to pay up if they wish to bid on properties in the various public auctions, or to otherwise transfer or subdivide property. This is accomplished in a couple of ways.

For the purposes of public auctions, let's use the county sheriff's auction as an example. In order to have the title transferred, the purchaser will have to furnish an affidavit essentially saying that they have no delinquent tax issues throughout the state or, if they do, they're in the process of being resolved; there were errors on the part of local government; or that there are other reasons for the delinquency that they can back up with documentation. In all cases, the officer is not required to transfer the title based on the validity of the affidavit and supporting documents. Knowingly making false statements in this affidavit will lead to a charge of falsification, which is a first degree misdemeanor, and be liable in a civil action.

As for transferring or subdividing property, all taxes shall be paid up front or the deed will not be recorded. This will serve as a preventative measure, and cut down on delinquencies at the beginning of the process. Moreover, between the transfers and bidding, this legislation will bring about some much needed transparency in this space.

Bidding in these various public auctions is not a right and these privileges can, and should, be taken away if you're not paying your taxes. That tax delinquent entities are bidding on, and winning, properties in this state is an insult to all of the law-abiding bidders who do pay their taxes on time and in full. That auditors and treasurers often don't know who these people are due to murky PTE laws is also an injustice. It should anger Ohio taxpayers whose local governments are losing out on tax revenue that fund our schools, law enforcement, and fire & EMS to name a few. It is time for the freeloaders to pay up.

Thank you and I'd be happy to take any questions at this time.