



# KEY VOTE ALERT

**TO:** Members of the Ohio House

**FROM:** Tony Long, Director, Tax & Economic Policy

**RE:** Upcoming Floor Vote on House Bill 126

**DATE:** April 15, 2021

Ohio is one of the few states in the country where real property value can be challenged by a third party. For example, a local jurisdiction such as a school district can contest the real property valuation set by county auditors, in pursuit of generating additional tax revenue. This process is largely occurring without official action from the school board, the elected officials who are ultimately accountable for such challenges. Moreover, these school districts can take this action without the property owner being fairly notified.

While the Ohio Chamber would prefer that a legal challenge to the taxable value of real property only be initiated by the property owner, HB 126 at least codifies a process that requires formal action by a local governing body or school board at a public meeting before a valuation complaint can be filed. HB 126 also includes language that requires notification to the property owner before adoption of the resolution. The notification will provide the property owner a chance to be involved in the public meeting before a resolution is adopted. This notification requirement adds transparency to the process, which is lacking today.

The Ohio Chamber of Commerce believes these simple, commonsense changes will restore a level of accountability and fairness to the process, which is certain to help Ohio's businesses. The taxing entity will still have the right to file for a change in value but will do so now in a more transparent manner.

The **Ohio Chamber of Commerce supports HB 126**, and we urge your favorable vote on this bill. Please be aware that **your vote on HB 126 will be reflected in the Ohio Chamber's [Free Enterprise Index](#)**, our General Assembly Voting Record. If you have any questions about this bill or the Ohio Chamber's position, please contact me at (614) 629-0910 or via email at [tlong@ohiochamber.com](mailto:tlong@ohiochamber.com).

## WE'RE ALL FOR OHIO.