



TO: Members of the Ohio Senate

FROM: Tony Long, Director, Tax & Economic Policy

RE: Upcoming Floor Vote on House Bill 126

Date: December 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 revenue. This process largely occurs without official action from the school board, the elected officials who are ultimately accountable for such challenges.

The Ohio Chamber thanks the Senate Ways & Means committee for amending HB 126 to provide additional protection for real property owners faced with third party valuation challenges. As amended, HB 126 will still require official action by a school board, but now limits such challenges to counterclaims if a real property owner seeks a reduction in the value set by the county auditor. Furthermore, such suits would end at the local Board of Revision (BOR) level. Secondary appeals to the Ohio Board of Tax Appeals will now be a decision of the property owner and no longer an expense forced upon them by outside third parties.

The Ohio Chamber of Commerce believes these simple, commonsense changes will restore a level of accountability and fairness to the process, improving the business climate in Ohio.

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.