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September 21, 2021

Senator Bill Blessing
Chair, Ohio Senate Ways & Means Committee
1 Capitol Square, Ground Floor
Columbus, OH 43215

Dear Chairman Blessing:

I am writing on behalf of the nearly 22,000 governing members of the Ohio NFIB to lend support to House Bill 126. This important legislation will provide greater transparency to the process of property valuation challenges. Our members appreciate your focus on this issue.

By way of background, a typical NFIB member in Ohio employs 20 or fewer and does less than \$2 million in annual receipts. Our members come from all industry types and each of the 88 counties. Our members range in size from sole proprietors to large operations employing hundreds. Every one of those members is impacted by rules and regulations.

In addition to our policy advocacy mission, we also have the NFIB Research Foundation which does frequent surveying of our members on a broad range of business topics and issues. Every four years, they publish *Problems & Priorities*. This survey publication poses a list of 75 business issues our members may encounter in their day-to-day operations and asks them to rank from most to least problematic. Ohio members ranked property taxes as their fifth greatest concern.¹ House Bill 126 will provide some relief for those property owners who face a complaint challenging the value of their property.

House Bill 126 will require a school board or legislative authority of a political subdivision to pass a resolution approving the filing of a property valuation

¹ <https://assets.nfib.com/nfibcom/NFIB-Problems-and-Priorities-2020.pdf>

complaint with the board of revision (BOR) at a public meeting. This is a good government provision ensuring an official action(s) by elected officials and thus accountability to their local property owners. Many actions taken by legislative bodies require the adoption or passage of a formal resolution, ordinance, etc. The bill does not eliminate the ability of school boards or legislative authorities to challenge property valuation, it simply requires formal legislative approval.

Additionally, notice must be sent to a property owner alerting them of a proposed resolution before adoption, as well as the date of hearing and the basis for the complaint. This affords the property owner advanced notice of a complaint and the opportunity to express their sentiments to their elected officials prior to the filing of a complaint. Transparency in government actions should be paramount and this important provision allows property owner engagement before government action.

NFIB believes the provisions of House Bill 126 will result in a more transparent and accountable BOR complaint process. Requiring adoption of a resolution by a school board or legislative authority ahead of filing a property valuation challenge is a good government measure. The Ohio House of Representatives passed this bill earlier this year. We recommend the Ohio Senate Ways & Means Committee favorably recommend House Bill 126.

Please feel free to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris J. Ferruso", written in a cursive style.

Christopher J. Ferruso
Ohio Legislative Director