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Education groups oppose move to charge school districts for valuation challenge losses

COLUMBUS — The state's three leading education management organizations submitted testimony in the Ohio Senate today expressing opposition to a specific provision in the state biennial budget bill. The provision in Amended Substitute House Bill 49 would require a school district or other local government entity that loses an appeal of a property valuation case to pay property owners' attorney fees and costs.

The groups said they oppose the House proposal because property valuation appeals by schools and local government have been a critical part of Ohio's local tax structure for decades. The organizations maintain that it is just one component of an appropriate system of checks and balances that protects not only local governments and schools but also other taxpayers in the taxing district.

Barbara Shaner, advocacy specialist for the Ohio Association of School Business Officials (OASBO) said, "When schools and local governments challenge the value of a property, the other property taxpayers stand to benefit through lower, more accurate tax rates. It's a way to be sure everyone is paying a fair share."

Shaner added that the tax commissioner sets tax rates based on county auditors' certified valuations of real property, which both the property owner and taxing authority (school boards and others) may challenge.

Tom Ash, director of government relations for the Buckeye Association of School Administrators (BASA), stated, "This entire process determines the generation of a school district's annual tax revenue, and it's important that it be as accurate as possible."

Ohio School Boards Association (OSBA) Director of Legislative Services Damon Asbury said, "Mandating the payment of fees to the loser will have a chilling effect on the decision of whether to appeal, which extends beyond just one property and one case. Further, if the state insists on this cost-recovery mechanism, at a minimum it should be applied to both sides. If the property owner loses an appeal, he or she also should be required to pay attorney fees and costs of the taxing authority. The one-sided penalty contemplated in Amended Substitute House Bill 49 is punitive and unfair."

Education groups oppose move to charge school districts 2/2/2/2

The groups said they hope the Senate will remove the provision from Amended Substitute House Bill 49 and instead work to resolve concerns about the current process in a more reasonable way.

The three organizations also joined with a coalition of seven other statewide organizations representing local governments and citizens to send a letter to members of the Senate on the issue.

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