



June 26, 2023

Governor Mike DeWine
77 S. High St. – 30th Floor
Columbus, OH 43215

Delivered by email: c/o Aaron Crooks, Aaron.Crooks@governor.ohio.gov &
Scott Partika, Scott.Partika@governor.ohio.gov

Dear Governor DeWine,

As you weigh in on Conference Committee negotiations and consider the final operating budget for fiscal years 2024 and 2025, I ask you to consider opposing and, if necessary, vetoing one budget provision – Comparison Document TAXCD80, which amends R.C. § 5715.012 and enacts temporary law Section 803.370. The legislature’s attempt at tempering major increases in property values across the state through extensive shifts in how property is appraised will not result in the tax relief sought. It is my hope that rejection of this item could lead to judicious statewide solutions that effectively address the root problem, increased tax burden on those who become house rich and cash poor.

This amendment creates artificial changes in property value that will not result in equivalent tax saving and will pick winners and losers. The attached testimony illustrates that tax savings, which will only be realized for some, are minimal, while other property owners will see no change or an increase in their tax bill due to the amendment. Our analysis also demonstrates that prioritizing an average over the actual market value as of the lien date will force higher values during economic slow-downs and pervert the function and consequences of property value appeals through county Boards of Revision.

The language requires the change to be implemented for tax year 2023 with new ratios completed by mid-September and final values due the first Monday in December. This temporary law imposes unrealistic timelines on the Department of Taxation and the 41 counties currently performing statutorily required mass reappraisals or triennial updates for Tax Year 2023.

I appreciate your consideration and would be happy to discuss these matters further and can be reached at AuditorStinziano@franklincountyohio.gov or 614-525-5700.

Sincerely,

Michael Stinziano
Franklin County Auditor



FRANKLIN COUNTY AUDITOR MICHAEL STINZIANO

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