



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**H.B. 126**  
**134<sup>th</sup> General Assembly**

## **Fiscal Note & Local Impact Statement**

[Click here for H.B. 126's Bill Analysis](#)

**Version:** As Passed by the House

**Primary Sponsor:** Rep. Merrin

**Local Impact Statement Procedure Required:** No

Philip A. Cummins, Senior Economist

### **Highlights**

- The requirement for a local government contesting a parcel's value to pass a resolution and notify the property owner will add to costs but by an amount unlikely to be large in most cases.
- No direct fiscal effect on the state.

### **Detailed Analysis**

The bill requires a county, township, school district, or municipal corporation that contests the value or classification, for property tax purposes, of a parcel or parcels not owned by that local government to first pass an authorizing resolution. The local government must notify the property owner or owners by certified mail postmarked at least 14 calendar days before adoption of the resolution. The bill allows a board of revision to consider the complaint if it is timely filed and the only requirement not satisfied is that the written notice or resolution fails to accurately identify the owner or owners of the parcel or parcels.

Local governments would incur direct costs to send out the required notices and may incur added costs to pass resolutions. Such added administrative costs would be permissive, and appear unlikely to be large in most cases. For schools, board members are paid a flat rate per meeting, so longer meetings to pass resolutions would not add to the cost of their pay. Costs might be incurred for any hourly paid employees required to be present at such meetings, but some school employees in attendance presumably would be salaried not hourly.

The bill could result in indirect fiscal effects. If, for example, the bill resulted in fewer property tax complaints being filed, both revenues from successful complaints and the legal costs to file these complaints might be reduced.

The bill's changes go into effect for complaints filed for tax year 2021 and thereafter.