



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 118

132nd General Assembly
(As Reported by H. Ways & Means)

Reps. Merrin, Koehler, Roegner, Becker, Brinkman, Vitale, Riedel, Dean, Hood, Seitz, Duffey, Thompson, Faber, Schaffer, Rogers, Hambley

BILL SUMMARY

- Expressly prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner.
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CONTENT AND OPERATION

Dismissal of property tax complaints

Under continuing law, a person who owns property in a county, or the owner's attorney or statutorily authorized nonattorney agent, may file a complaint challenging the taxable value of any parcel located in the county – their own or others. Certain other parties, such as school boards, also may file property value complaints or become a party to a property owner's complaint in support or opposition. A complaint must be filed with the county auditor and is heard by the county board of revision.

Whether a board of revision has jurisdiction to consider such a complaint depends on whether the complaint is filed according to certain procedural requirements. Specifically, courts have held that a necessary condition for dismissing a complaint for failure to comply with a procedural requirement is that the complaint statute itself, not just the form, must prescribe the requirement. Current statutory law does not require a complaint form to correctly identify the property owner, and recent court decisions have held that the failure to do so does not deprive a board of

jurisdiction to consider the complaint and thus does not authorize the board to dismiss the complaint on that ground.¹

The bill expressly codifies these decisions, explicitly prohibiting a board of revision from dismissing a property tax complaint on the ground that it fails to properly identify the property owner.²

Continuing law requires a county auditor – who is the secretary of the board of revision – to give notice to the property owner within 30 days after a complaint is filed if the complainant is a party other than the owner.³ Additionally, a board of revision is required to notify a property owner of the time and location of any hearing scheduled on a complaint filed against the owner's property at least ten days before the hearing.⁴ The bill specifically requires these parties to exercise due diligence to ensure the correct property owner is notified if the complaint form does not correctly identify the property owner.⁵

HISTORY

ACTION	DATE
Introduced	03-08-17
Reported, H. Ways & Means	04-26-17

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¹ See, e.g., *Groveport Madison Local Schs. Bd. of Educ. v. Franklin County Bd. of Revision*, 137 Ohio St.3d 266 (2013).

² R.C. 5715.19(A)(4)(a).

³ R.C. 5715.19(B).

⁴ R.C. 5715.19(C).

⁵ R.C. 5715.19(A)(4)(b).

