



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Fiscal Note & Local Impact Statement

**Bill:** H.B. 361 of the 132nd G.A.

**Status:** As Introduced

**Sponsor:** Rep. Greenspan

**Local Impact Statement Procedure Required:** No

**Subject:** Increases the time within which boards of revision must decide property tax complaints

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### State Fiscal Highlights

- No direct fiscal effect on the state.

### Local Fiscal Highlights

- The bill would increase the time within which boards of revision are required to decide property tax complaints.
- If dealing with numerous property tax complaints within current deadlines causes boards to incur extra costs, the bill could result in savings.

### Detailed Fiscal Analysis

H.B. 361 increases the time within which boards of revision must decide property tax complaints, from 90 days including weekends and holidays, to 90 business days excluding weekends and holidays. It also gives the most populous ten counties an additional 90 business days for a total of 180 business days in which to render decisions.

This might ease the burden on boards of revision if numerous taxpayers or other parties are filing complaints, and so might save money for counties if dealing with numerous complaints within time constraints causes them to incur extra costs. It would also tend to delay decisions by up to about five weeks in most counties and up to about five months in the ten most populous counties.

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