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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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## Synopsis of House Committee Amendments

(This synopsis does not address amendments that may have been adopted on the House Floor.)

### S.B. 57 of the 134<sup>th</sup> General Assembly

#### House Ways & Means

Michael Hinel, Attorney

#### **Property tax complaints**

Authorizes commercial or industrial tenants to file a property tax valuation complaint, beginning for tax year 2021, if their lease requires them to pay the property taxes charged against the property and the lease or their landlord authorizes them to file the complaint.

Authorizes a county board of revision, pursuant to a complaint filed for tax year 2020, to value a property for tax purposes as of October 1, 2020, instead of January 1, 2020, if its value is reduced due to COVID-19-related circumstances or state orders.

Waives the rule barring multiple complaints from being filed in the same triennial valuation period for these tax year 2020 COVID-19-related complaints and complaints filed for tax year 2021 or 2022 that only allege a value reduction due to COVID-19 circumstances or orders.

#### **Tax increment financing**

Specifies that tax increment financing (TIF) service payment obligation agreements between a property owner and a local government are enforceable against subsequent property owners. Applies to any instruments recorded on, before, or after the provision's effective date or any proceedings commenced after, or pending on, that date.