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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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Office

H.B. 47  
133<sup>rd</sup> General Assembly

## Bill Analysis

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**Version:** As Passed by the House

**Primary Sponsor:** Rep. Greenspan

Mackenzie Damon, Attorney

### SUMMARY

- Increases the time within which boards of revision must decide property tax complaints.

### DETAILED ANALYSIS

#### Resolution of property tax complaints

The bill increases the time within which county boards of revision must decide property tax complaints. Currently, boards of revision are required to resolve each complaint within 90 days after the complaint is filed. In cases when a property owner or school board exercises its right to respond to another person's complaint in order to support or object to that complaint, the board of revision has 90 days after the response is filed to resolve the matter. (This can add up to 60 days to the original 90-day period.) In any case, if a complaint is not resolved before the applicable deadline, it is continued into the ensuing tax year until it is decided, and the decision, once rendered, relates back to the prior year. The continuation is automatic: parties do not have to re-file.

The bill extends the deadline for resolving a complaint to 180 days and delays the beginning of that period until the last day a complaint may be filed, regardless of whether a complaint is filed before the last day. (Under continuing law, the last day to file is March 31 or, if later, when the collection of the first half property tax closes.) If a response is filed with respect to a complaint, the bill's 180-day deadline for resolution would begin tolling on the day the response is filed (which, again, may add up to 60 additional days).<sup>1</sup>

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<sup>1</sup> R.C. 5715.19(C).

The bill's changes would apply to complaints filed for a tax year beginning on or after the bill's effective date.<sup>2</sup>

### **Boards of revision**

Boards of revision are quasi-judicial bodies established for each county to hear property tax complaints and revise tax assessments. Each board is comprised of the county treasurer, the county auditor, and a county commissioner selected by the board of county commissioners.<sup>3</sup>

The duties of a board of revision consist primarily of hearing real property tax valuation complaints. A property owner and certain other interested parties (most often school boards) may file such a complaint with the board of revision to challenge specific determinations regarding real property. Most often, these complaints challenge the tax value assessed by the county auditor. However, such complaints may also allege other improper assessment decisions such as improper classification for the purposes of the 10% and 2.5% property tax rollbacks or the "H.B. 920" tax reduction factor, improper denial of assessment in accordance with the property's current agricultural use value (CAUV), or improper assessment of a recoupment charge for converting agricultural land to a nonagricultural use.<sup>4</sup>

Determinations of a county board of revision may be appealed to the Ohio Board of Tax Appeals (BTA) or the county court of common pleas.<sup>5</sup>

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## **HISTORY**

Action	Date
Introduced	02-12-19
Reported, H. Ways & Means	05-01-19
Passed House (90-3)	05-15-19

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<sup>2</sup> Section 3.

<sup>3</sup> R.C. 5715.02, not in the bill.

<sup>4</sup> R.C. 5715.19(A).

<sup>5</sup> R.C. 5717.01 and 5717.05, not in the bill.