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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**H.B. 124**  
**136<sup>th</sup> General Assembly**

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

[Click here for H.B. 124's Bill Analysis](#)

**Primary Sponsors:** Reps. D. Thomas and T. Hall

**Local Impact Statement Procedure Required:** No

Kyuhan Choi, Economist

### **Highlights**

- The bill modifies the process for conducting the property tax sales assessment ratio study by requiring the Tax Commissioner to use a representative sample of arm's length property sales submitted by county auditors, rather than selecting samples independently. This change may result in minimal administrative costs for both local governments and the Department of Taxation.

### **Detailed Analysis**

Under the current law, the Tax Commissioner selects the property sales data from each county to include in the property tax sales assessment ratio studies. Beginning in tax year 2026, the bill requires the Tax Commissioner to instead use a sample of property sales submitted by each county auditor. If the Tax Commissioner determines that a sample is unreasonable or unlawful, the Tax Commissioner may appeal a county auditor's sample to the Board of Tax Appeals (BTA). The bill requires the BTA to decide such appeals by the end of the tax year in which the appeal is filed. Current law does not set a deadline for the BTA to adjudicate appeals of Tax Commissioner orders to adjust property values.

Given that county auditors already collect and report sales data as part of the existing real property appraisal and updating process, the bill may result in only minimal additional costs for local governments. Similarly, the Department of Taxation may incur minimal administrative costs to review the submitted data and manage any potential appeals.