



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Mackenzie Damon

Sub. H.B. 343

132nd General Assembly
(As Passed by the House)

Reps. Merrin, Schaffer, Hambley, Becker, Brinkman, Riedel, Dean, Goodman, Henne, Householder, Retherford, Butler, DeVitis, Keller, Lang, Roegner, Romanchuk, Thompson, Wiggam

BILL SUMMARY

- Requires a school board or the legislative authority of a county, municipal corporation, or township, before filing a property tax complaint or counter-complaint, to pass a resolution approving the complaint or counter-complaint at a public meeting.
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CONTENT AND OPERATION

Local government challenges to property tax assessments

Filing of property tax complaints

The bill requires that, before a school district or other political subdivision may file a property tax complaint or counter-complaint with respect to property the political subdivision does not itself own, the school board or legislative authority must first adopt a resolution authorizing the complaint or counter-complaint.

Under continuing law, property tax complaints may be initiated by property owners, an owner's spouse, certain agents of the owner or spouse, a county treasurer or prosecuting attorney, the mayor of a municipal corporation, a school board, or the board or legislative authority of a county, township, or municipal corporation. Such complaints may challenge a property's value as assessed for tax purposes or its classification as residential/agricultural or commercial/industrial for "H.B. 920" tax reduction purposes, as agricultural property eligible for current agricultural use valuation (CAUV), or as nonbusiness property eligible for the 10% rollback. Complaints also may challenge recoupment charges imposed for conversion of CAUV land to

nonagricultural use. The vast majority of property tax complaints challenge a property's assessed value.

Complaints are heard before the county board of revision.¹ Generally, a party may initiate a complaint with respect to a particular parcel only once in each three-year period between a reappraisal or assessment update (the "interim period") unless certain events have occurred in the meantime, such as the property having been sold.

Once a complaint has been initiated, a counter-complaint may be filed in response by a school board or, if the owner did not initiate the complaint, by the owner, spouse, or their authorized agent. For example, if a property owner initiates a complaint to reduce the assessed value of the property, a school board may respond with a counter-complaint defending the assessed value or alleging a different value.

Approval of complaints

Under the bill, before filing a property tax complaint or counter-complaint, a school board or legislative authority that is permitted by law to file a complaint or counter-complaint must first adopt a resolution approving the action at a public meeting. Similarly, before a complaint may be filed by a mayor, the municipal legislative authority must first adopt such a resolution. The resolution must identify the parcel that is the subject of the complaint or counter-complaint, include the name of the owner, and, if the board or legislative authority is initiating a complaint, the basis for that complaint (e.g., assessed value, tax classification, CAUV status). A single resolution is confined to identifying a single parcel or multiple parcels under common ownership.

Before adopting such a resolution, the board or legislative authority must send written notice by ordinary or certified mail to the property owner's last known property tax-mailing address and, if different, to the property's street address. The notice must declare the intent of the board or legislative authority to adopt the resolution and state the proposed date of adoption and, if the resolution is initiating a complaint, the basis for the complaint. The notice must be postmarked at least seven business days before the resolution is scheduled to be adopted (i.e., seven days not counting weekends and legal holidays).

The board or legislative authority may adopt one or more of these resolutions by a single vote, provided no other type of resolution addressing a different matter is adopted pursuant to that same vote. A copy of the resolution, and of the notice provided to the owner of the parcel, must be filed with the complaint or counter-complaint. If these documents are not included, the board of revision does not have

¹ R.C. 5715.19.

jurisdiction and must dismiss the complaint or counter-complaint, although the board retains jurisdiction and may not dismiss the complaint if the sole error is that the resolution or notice fails to correctly identify the property's owner.² (Continuing law similarly prohibits a board of revision from dismissing a complaint that fails to correctly identify a property's owner.)

Effective date

The bill's requirements apply to any complaint or counter-complaint filed on or after the bill's effective date.³

HISTORY

ACTION	DATE
Introduced	09-11-17
Reported, H. Ways & Means	01-16-18
Passed House (59-38)	03-21-18

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² R.C. 5715.19(A)(6).

³ Section 3.

