



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Bill Analysis

Mackenzie Damon

### **Sub. H.B. 361\***

132nd General Assembly  
(As Reported by S. Ways and Means)

**Reps.** Greenspan, Seitz, Blessing, Anielski, Ginter, Hambley, Householder, Lang, LaTourette, Miller, Patton, Rezabek, Rogers, Scherer, Young

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## **BILL SUMMARY**

- Increases the time within which boards of revision must decide property tax complaints.
  - Changes the name of the Ohio Legal Assistance Foundation to the Ohio Access to Justice Foundation.
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## **CONTENT AND OPERATION**

### **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

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\* This analysis was prepared before the report of the Senate Ways and Means Committee appeared in the Senate Journal. Note that the list of co-sponsors and the legislative history may be incomplete.

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>

The bill's changes would apply to complaints filed 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>

### **Ohio Legal Assistance Foundation name change**

The bill changes the name of the Ohio Legal Assistance Foundation to the Ohio Access to Justice Foundation.

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

<sup>2</sup> Section 3.

<sup>3</sup> R.C. 5715.02.

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

<sup>5</sup> R.C. 5717.01 and 5717.05.



Under continuing law, the Foundation is a nonprofit organization that supports the delivery of civil legal services to indigent clients. The Foundation is created in statute, and receives much of its funding from local court fees and the Interest on Lawyers Trust Accounts (IOLTA) and Interest on Trust Accounts (IOTA) programs.<sup>6</sup>

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## HISTORY

ACTION	DATE
Introduced	09-26-17
Reported, H. Gov't Accountability & Oversight	12-07-17
Passed House (91-2)	06-20-18
Reported, S. Ways & Means	---

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<sup>6</sup> R.C. 120.52, 120.521, 120.53, 1901.26, 1907.24, 2303.201, 3953.231, and 4705.10.

