



OHIO LEGISLATIVE SERVICE COMMISSION

Synopsis of Senate Committee Amendments*

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Sub. H.B. 343

132nd General Assembly
(S. Ways and Means)

Local government challenges to property tax assessments

Filing of initial property tax complaints

Prohibits a political subdivision from initiating a property tax complaint against residential property unless there is a discrepancy of at least \$75,000 between the county's assessment and a recent sale price or between a recent assessment and the value alleged by the subdivision.

Defines "residential property" to include any property classified as residential under Department of Taxation rules (i.e., dwellings of up to three units).

Resolution approving a complaint

Specifies that a resolution authorizing a property tax complaint (1) need only identify one of the owners, if there are multiple owners, (2) need only state the street address if that address is available from the county auditor's online records, and (3) need not state the specific grounds for the complaint.

States that the failure to accurately identify a property owner or street address in a resolution is not grounds for the dismissal of a complaint.

Requires a political subdivision to provide written notice to a property owner before adopting a resolution only when the complaint alleges that the actual value of the parcel is at least \$75,000 more than the county's recent reassessment, and requires that the notice be sent by certified mail, rather than ordinary or certified mail.

Requires that a political subdivision must always adopt a resolution by a separate vote if the associated complaint is based on the subdivision's allegation that a parcel's actual value is at least \$75,000 more than the county's recent reassessment.

* This synopsis does not address amendments that may have been adopted on the Senate Floor.

Rather than requiring that each resolution necessarily be filed with the complaint, allows a political subdivision to instead certify the resolution to the Board of Revision within 30 days after the complaint filing deadline.

Filing of counter-complaints

Prohibits a school district from filing a counter-complaint to an initial complaint unless the initial complaint alleges a change in taxable value of at least \$26,250 (\$75,000 in fair market value).

Removes a requirement that the school district first adopt a resolution approving the filing of a counter-complaint.

Provides that, if a property owner files a complaint alleging a change in taxable value of less than \$26,250, but amends the complaint to allege a greater change in value, the owner's hearing is suspended to give the school district the chance to file a counter-complaint.

Specifies that multiple complaints filed with respect to parcels that are part of the same "economic unit" must be treated as a single complaint for purposes of the bill's counter-complaint filing threshold.

Complaint form

Requires that all complaint forms include:

(1) Notice to the initial complainant that a school district may file a counter-complaint if the complaint alleges a change in taxable value of at least \$26,250; and

(2) A box that a political subdivision must check, if the subdivision is filing the complaint, indicating that the subdivision has complied with the bill's procedural requirements.

Effective date

Applies the bill to complaints or counter-complaints filed for tax year 2019 and thereafter, rather than complaints filed on or after the bill's effective date.

Property tax exemption for fraternal organizations

Expands an existing property tax exemption for fraternal organizations to include the property of such organizations with national governing bodies.