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Synopsis of Senate Committee Amendments

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

H.B. 75 of the 133rd General Assembly

Senate Local Government, Public Safety and Veterans Affairs

Mackenzie Damon, Attorney

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 need not state the specific grounds for the 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 certified mail or by ordinary mail and email.

Removes a requirement that a political subdivision send such notice to the property's street address as well as the property owner's tax-mailing address, if the two are different. Instead, requires that notice only be sent to the owner's tax-mailing address.

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.

Explicitly allows a political subdivision to file the resolution with its complaint, but continues to alternatively authorize it to certify the resolution separately to the Board of Revision within 30 days after the complaint filing deadline. Either way, the resolution must be filed with the Board of Revision.

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.

Complaint form

Requires that all complaint forms include a 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.

Effective date

Applies the bill to complaints or counter-complaints filed for tax year 2021 and thereafter, rather than complaints filed for tax year 2019 and thereafter.

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.