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# OHIO LEGISLATIVE SERVICE COMMISSION

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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. 126 of the 134<sup>th</sup> General Assembly

#### Senate Ways & Means

Mackenzie Damon, Attorney

### Limitations on property tax challenges

Replaces all provisions of the House-passed bill limiting the manner by which local governments may challenge property tax valuations with a board of revision with provisions that do the following:

- Prohibits any person or political subdivision from filing a property tax complaint with respect to property that the person or political subdivision does not own.
- Allows a school district to file a counter-complaint only if the school board first adopts a resolution authorizing the counter-complaint and, if the district is advocating a higher value than the value set by the county auditor, including its evidence for a higher value in that resolution.
- Prohibits a school district that has filed a counter-complaint from appealing the decision of a board of revision.
- Prohibits a property owner and a school district from entering into private pay agreements, whereby the owner pays the school district to dismiss, not file, or settle a counter-complaint, but does not prohibit settlement agreements whereby parties agree upon a new valuation of a property and that valuation is reflected on the tax list.
- Delays the bill's application to complaints filed for tax year 2022, rather than tax year 2021.