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## Synopsis of Conference Committee Amendments

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

Mackenzie Damon, Attorney

The Conference Committee on H.B. 126 recommends the bill as passed by the Senate with the following changes:

House Version	Senate Version	Conference Committee Recommendation
<b>Filing of original property tax complaints</b>		
Allows a political subdivision, e.g., a school district, county, township, or municipal corporation, to file an original property tax complaint with respect to property it does not own, provided that the subdivision first adopts a resolution authorizing the complaint.	Prohibits any person or political subdivision from filing an original complaint with respect to property that the person or subdivision does not own.	Allows any person or political subdivision to file an original complaint with respect to property the subdivision or person does not own, provided that (1) the property was last sold, in an arm's length sale, in the year before the tax year for which the complaint was filed, and the sale price was at least 10% and \$500,000 more than the auditor's value, and (2) for a subdivision, it first adopts a resolution authorizing the complaint. The \$500,000 threshold will be increased for inflation each year, beginning in tax year 2023.

House Version	Senate Version	Conference Committee Recommendation
<b>Authorizing resolution and notice requirements</b>		
<p>Requires a political subdivision to send notice to the property owner at least 14 days before adopting a resolution authorizing a complaint against the owner's property.</p>	<p>No provision.</p>	<p>Requires the notice to be sent at least seven days before adopting the authorizing resolution.</p>
<p>Requires any property tax complaint form prescribed by a board of revision or the Tax Commissioner to include a box that the subdivision filing the complaint must check to certify that subdivision has adopted a resolution authorizing the complaint. Additionally, requires the subdivision to separately certify the resolution to the board of revision.</p>	<p>No provision.</p>	<p>Only requires that the subdivision check the box on the complaint form certifying that the subdivision has adopted a resolution authorizing the complaint.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Prohibits subdivisions from adopting resolutions that authorize the filing of complaints in future tax years.</p>
<b>Filing of counter-complaints</b>		
<p>Allows a school district to file a counter-complaint to an original complaint only if the district first adopts a resolution authorizing the counter-complaint.</p>	<p>Same as the House version, but adds that, if the district is advocating a higher value than the value set by the county auditor, the resolution must include the district's evidence for a higher value.</p>	<p>Allows school districts to file counter-complaints without first adopting a resolution.</p>

House Version	Senate Version	Conference Committee Recommendation
<b>Counter-complaint notice threshold</b>		
<p>Modifies current law requiring that school districts receive notice of an original complaint when the complaint alleges a change in fair market value of at least \$50,000, by providing that multiple complaints filed with respect to parcels that are part of the same “economic unit” must be treated as a single complaint and aggregated for purposes of calculating the threshold. An “economic unit” is property that includes multiple parcels, but that is united by an economic function such that it would normally be sold as a single property.</p>	<p>No provision.</p>	<p>Entirely removes the current law requirement that school districts receive notice of an original complaint if the complaint alleges a change in full market value of at least \$50,000, but continues to disallow districts from filing counter-complaints if the complaint alleges a change of less than that amount. Accordingly, the bill modifies the timeline in which school districts can file a counter-complaint, to 30 days after the original complaint is filed. (Currently, school districts have up to 30 days after receiving notice of the complaint.)</p>
<b>Appeals</b>		
<p>No provision.</p>	<p>Prohibits a school district that has filed a counter-complaint from appealing the decision of a board of revision to the Board of Tax Appeals (BTA).</p>	<p>Prohibits any political subdivision from appealing a board of revision decision to the BTA, unless the subdivision owns the property subject to the complaint.</p>
<b>Private payment agreements</b>		
<p>No provision.</p>	<p>Prohibits a property owner and a school district from entering into a private payment agreement, 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.</p>	<p>Similar to the Senate version, but applies the prohibition to any such agreement entered into by a political subdivision respecting any original complaint or counter-complaint pursued by the subdivision, but specifies that the prohibition only applies agreements entered into on or after the bill’s effective date.</p>

House Version	Senate Version	Conference Committee Recommendation
<b>Board of revision complaint dismissal</b>		
No provision.	No provision.	Requires a board of revision to dismiss an original complaint filed by a subdivision within one year after the complaint was filed if the board does not render a decision by then. (Continuing law requires boards of revision to render decisions within 180 days, but does not authorize complaints to be dismissed after that time.)
<b>Application date</b>		
Applies to complaints filed for tax year 2021 and thereafter.	Applies to complaints filed for tax year 2022 and thereafter.	Same as the Senate version.