



# OHIO LEGISLATIVE SERVICE COMMISSION

## Final Analysis

Mackenzie Damon

### H.B. 118

132nd General Assembly  
(As Passed by the General Assembly)

- Reps.** Merrin, Koehler, Roegner, Becker, Brinkman, Vitale, Riedel, Dean, Hood, Seitz, Duffey, Thompson, Faber, Schaffer, Rogers, Hambley, Anielski, Arndt, Butler, Carfagna, Cupp, Dever, Gavarone, Ginter, Goodman, Greenspan, Hagan, Ingram, Manning, McColley, Miller, O'Brien, Patterson, Patton, Reineke, Retherford, Romanchuk, Ryan, Schuring, Sheehy, Sprague, Stein, Sweeney, Wiggam, Young
- Sens.** Hackett, Eklund, Brown, Burke, Coley, Gardner, Hoagland, Huffman, Jordan, Lehner, Manning, Obhof, O'Brien, Oelslager, Terhar, Thomas, Uecker, Wilson

**Effective date:** February 5, 2018

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## ACT SUMMARY

- Expressly prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner.

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## CONTENT AND OPERATION

### Dismissal of property tax complaints

Under continuing law, a person who owns property in a county, or the owner's attorney or statutorily authorized nonattorney agent, may file a complaint challenging the taxable value of any parcel located in the county – their own or others. Certain other parties, such as school boards, also may file property value complaints or become a party to a property owner's complaint in support or opposition. A complaint must be filed with the county auditor and is heard by the county board of revision.

Whether a board of revision has jurisdiction to consider a complaint depends on whether the complaint is filed according to certain procedural requirements. Specifically, courts have held that a necessary condition for dismissing a complaint for

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\* This version updates the effective date.

failure to comply with a procedural requirement is that the complaint statute itself, not just the form, must prescribe the requirement. Ohio law does not require a complaint form to correctly identify the property owner, so courts have held that the failure to do so does not deprive a board of jurisdiction to consider the complaint, and thus does not authorize the board to dismiss the complaint on that ground.<sup>1</sup>

The act expressly codifies these decisions, explicitly prohibiting a board of revision from dismissing a property tax complaint on the ground that it fails to properly identify the property owner.<sup>2</sup>

Continuing law requires a county auditor – who is the secretary of the board of revision – to give notice to the property owner within 30 days after a complaint is filed by a party other than the owner.<sup>3</sup> Additionally, a board of revision must notify a property owner of the time and location of any hearing scheduled on a complaint filed against the property at least ten days before the hearing.<sup>4</sup> The act specifically requires these parties to exercise due diligence to ensure the correct property owner is notified if the complaint form does not correctly identify the property owner.<sup>5</sup>

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## HISTORY

| ACTION                    | DATE     |
|---------------------------|----------|
| Introduced                | 03-08-17 |
| Reported, H. Ways & Means | 04-26-17 |
| Passed House (96-0)       | 05-10-17 |
| Reported, S. Ways & Means | 10-18-17 |
| Passed Senate (32-0)      | 10-25-17 |

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<sup>1</sup> See, e.g., *Groveport Madison Local Schs. Bd. of Educ. v. Franklin County Bd. of Revision*, 137 Ohio St.3d 266 (2013).

<sup>2</sup> R.C. 5715.19(A)(4)(a).

<sup>3</sup> R.C. 5715.19(B).

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

<sup>5</sup> R.C. 5715.19(A)(4)(b).

