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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 480  
133<sup>rd</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Reps. T. Smith and Plummer

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### SUMMARY

- Requires the Department of Education to make a payment to school districts to compensate for property tax losses due to certain natural disasters.
- Appropriates \$1 million in fiscal year 2020 for this purpose.

### DETAILED ANALYSIS

#### Payment for property tax losses due to certain natural disasters

##### Eligibility

The bill requires the Department of Education to make a payment to each city, local, exempted village, and joint vocational school district that has territory in a county that satisfies both of the following conditions:

1. The county was declared to be in a state of emergency as a result of one or more natural disasters that occurred on May 27, 2019, or May 28, 2019;
2. The sum of the eligible property tax losses attributable to school districts with territory in the county exceeds \$750,000.<sup>1</sup>

##### Payment amount

The amount of this payment is equal to the district's property tax loss for tax year 2019 arising from deductions to assessed values made by a county auditor for property destroyed or

<sup>1</sup> Section 1(A)(1) and (B).

damaged by one or more natural disasters that occurred between May 27, 2019, and May 28, 2019.<sup>2</sup>

### **Certification of property tax loss**

The bill permits the Department, prior to making a payment, to request the county auditor of each county in which a district eligible for a payment has territory to certify to the Department the district's eligible property tax loss in that county.<sup>3</sup>

### **Appropriation**

The bill appropriates \$1 million in fiscal year 2020 for the payments described above.<sup>4</sup>

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## **HISTORY**

Action	Date
Introduced	01-23-20

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H0480-I-133/ar

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<sup>2</sup> Section 1(A)(2) and (B).

<sup>3</sup> Section 1(C).

<sup>4</sup> Sections 265.10 and 265.210 of H.B. 166 of the 133<sup>rd</sup> General Assembly as amended in Sections 2, 3, and 4 of the bill.