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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**H.B. 51**  
**134<sup>th</sup> General Assembly**

## **Fiscal Note & Local Impact Statement**

[Click here for H.B. 51's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Rep. Lampton

**Local Impact Statement Procedure Required:** No

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### **Highlights**

- The bill changes the process for lowering taxable property valuations for damage or loss, allowing a county auditor to initiate an adjustment, in addition to the owner or two disinterested persons under current law.
- The Department of Taxation is to prescribe a form for use in requesting such an adjustment.

### **Detailed Analysis**

When property is damaged or destroyed, the property owner may request that the county auditor lower the valuation used for tax purposes. Such a request may also be made by two disinterested persons who are residents of the township or municipal corporation where the property is located. The bill in addition allows the county auditor to investigate and adjust the valuation. This change appears unlikely to alter local government costs significantly, and would be permissive for the county auditor.

Under the bill, the Department of Taxation is to prescribe a form to be used for this purpose. The form is to be filed by the property owner or two disinterested persons with the county auditor, or the auditor may complete the form on behalf of the owner. The Department already has such a form, so would incur no additional cost to comply with this requirement of the bill.