



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Mackenzie Damon

S.B. 123

132nd General Assembly
(As Introduced)

Sens. Coley, Eklund, Huffman

BILL SUMMARY

- Limits the right to initiate a property tax complaint to the property owner, the owner's spouse, certain agents of the owner or spouse, or the recorder of the county in which the property is located.
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CONTENT AND OPERATION

Property tax complaints

The bill limits the right to initiate a property tax complaint to the property owner, the owner's spouse, certain agents of the owner or spouse, or the recorder of the county in which the property is located. School boards, county commissioners, a county prosecuting attorney or treasurer, township trustees, and municipal corporations would be authorized to file property tax complaints only as counterclaims to complaints filed by the property owner, the owner's spouse, or an agent of the owner or spouse. The bill prohibits any person, board, officer, or other entity from compelling a county recorder to initiate a property tax complaint.

Continuing law authorizes complaints to be filed challenging several kinds of property tax determinations, including a property's value for tax purposes or its classification as residential/agricultural or commercial/industrial for "H.B. 920" tax reduction purposes, as agricultural property eligible for current agricultural use valuation (CAUV), or as nonbusiness property eligible for the 10% rollback. Complaints also may challenge recoupment charges imposed for conversion of CAUV land to nonagricultural use. Complaints are heard before the county board of revision. The vast majority of property tax complaints challenge a property's value.

The principal difference between the bill and current law is that, under the bill, only the property owner, the owner's spouse, an agent of the owner or spouse, or the county recorder may file an original complaint. Under current law, a school board, a board of county commissioners, a county prosecuting attorney or treasurer, a board of township trustees, or a municipal corporation may initiate a complaint, but under the bill they may not challenge the valuation of property unless an original complaint has been filed by the property owner, spouse, or recorder.¹

Continuing law requires the county auditor to notify the school district where the property is located when a complaint has been filed. The school board may then respond to the complaint to support or oppose the underlying decision. This response is labeled a "complaint," but it is not among the kinds of original complaints prohibited by the bill.²

HISTORY

ACTION	DATE
Introduced	04-05-17

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¹ R.C. 307.699, 3735.67, 5715.19, 5715.27, and 5717.01.

² R.C. 5715.19(B).

