



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Mackenzie Damon

H.B. 118*

132nd General Assembly
(As Reported by S. Ways and Means)

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

BILL SUMMARY

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

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 such 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 failure to comply with a procedural requirement is that the complaint statute itself, not just the form, must prescribe the requirement. Current statutory law does not require a complaint form to correctly identify the property owner, and recent

* This analysis was prepared before the report of the Senate Ways and Means Committee appeared in the Senate Journal. Note that the list of co-sponsors and the legislative history may be incomplete.

court decisions 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.¹

The bill 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.²

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 if the complainant is a party other than the owner.³ Additionally, a board of revision is required to notify a property owner of the time and location of any hearing scheduled on a complaint filed against the owner's property at least ten days before the hearing.⁴ The bill 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.⁵

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	---

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

² R.C. 5715.19(A)(4)(a).

³ R.C. 5715.19(B).

⁴ R.C. 5715.19(C).

⁵ R.C. 5715.19(A)(4)(b).

