



OHIO LEGISLATIVE SERVICE COMMISSION

Philip A. Cummins

Fiscal Note & Local Impact Statement

Bill: H.B. 361 of the 132nd G.A.

Status: As Reported by House Government Accountability and Oversight

Sponsor: Rep. Greenspan

Local Impact Statement Procedure Required: No

Subject: Increases the time within which boards of revision must decide property tax complaints

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The bill would increase the time within which boards of revision are required to decide property tax complaints.
- If dealing with numerous property tax complaints within current deadlines causes boards to incur extra costs, the bill could result in savings.

Detailed Fiscal Analysis

H.B. 361 increases the time within which boards of revision must decide property tax complaints from 90 days after a complaint is filed to 180 days after the last day when a complaint may be filed. Generally, the last day for filing a complaint is the later of (1) March 31 of the tax year following that to which the complaint pertains or (2) the date of closing of collection of first half real and public utility property taxes for the current tax year. Also, if a complaint is filed within 30 days after receiving notice from the auditor of a complaint not filed by the property owner or the owner's spouse, the time within which boards of revision must render decisions is similarly extended from 90 days to 180 days. The auditor must give such notice to the property owner and affected board of education if the stated overvaluation or undervaluation is \$17,500 or more.

This might ease the burden on boards of revision if numerous taxpayers or other parties are filing complaints, and so might save money for counties if dealing with numerous complaints within time constraints causes them to incur extra costs. It would also tend to delay decisions by three months or more.