



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Joe McDaniels

H.B. 361

132nd General Assembly
(As Introduced)

Reps. Greenspan, Seitz

BILL SUMMARY

- Increases the time within which boards of revision must decide property tax complaints.
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CONTENT AND OPERATION

Resolution of property tax complaints

The bill increases the time within which county boards of revision must decide property tax complaints. Currently, all boards of revision are required to resolve complaints within 90 calendar days (which include weekends and holidays). The bill would extend this deadline for most counties to 90 business days (i.e., weekdays excluding legal holidays) and would extend it by an additional 90 business days for the ten most populous counties (for a total of 180 business days).¹ According to the 2010 Census, the ten most populous counties in Ohio are Cuyahoga, Franklin, Hamilton, Summit, Montgomery, Lucas, Stark, Butler, Lorain, and Mahoning.²

Under continuing law, the number of days a board of revision has to render a decision begins tolling on the date the complaint or, if applicable, a response, is filed.³

¹ R.C. 5715.19(C).

² Ohio Department of Development, 2010 Census Population for Counties, available at: <https://development.ohio.gov/files/research/P1003.pdf> (last accessed October 16, 2017).

³ R.C. 5715.19(C).

The bill's changes would apply to complaints filed on or after the bill's effective date.⁴

Boards of revision

Boards of revision are quasi-judicial bodies established for each county to hear property tax complaints and revise tax assessments. Each board is comprised of the county treasurer, the county auditor, and a county commissioner selected by the board of county commissioners.⁵

The duties of a board of revision consist primarily of hearing real property tax complaints. A property owner and certain other interested parties (most often school boards) may file such a complaint with the board of revision to challenge specific determinations regarding real property. Most often, these complaints challenge the tax value assessed by the county auditor. However, such complaints may also allege other improper assessment decisions such as improper classification for the purposes of the 10% and 2.5% property tax rollbacks or the "H.B. 920" tax reduction factor, improper denial of assessment in accordance with the property's current agricultural use value (CAUV), or improper assessment of a recoupment charge for converting agricultural land to a nonagricultural use.⁶

Determinations of a county board of revision may be appealed to the Ohio Board of Tax Appeals (BTA).⁷

HISTORY

ACTION	DATE
Introduced	09-26-17

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⁴ Section 3.

⁵ R.C. 5715.02.

⁶ R.C. 5715.19(A).

⁷ R.C. 5717.01.

