

H.B. 75  
As Introduced

**Topic:** Complaint resolutions; reappraisal notice contents; counterclaims

\_\_\_\_\_ moved to amend as follows:

In line 1 of the title, delete "section" and insert "sections 1  
5713.01 and" 2

In line 3 of the title, delete "an authorizing" and insert 3  
"a" 4

In line 4 of the title, delete "for each contest and to 5  
notify" 6

Delete line 5 of the title and insert "authorizing the 7  
contests and to modify the content of reappraisal notices sent to 8  
property owners." 9

In line 6, delete "section" and insert "sections 5713.01 and" 10

After line 7, insert: 11

"**Sec. 5713.01.** (A) Each county shall be the unit for 12  
assessing real estate for taxation purposes. The county auditor 13  
shall be the assessor of all the real estate in the auditor's 14  
county for purposes of taxation, but this section does not affect 15  
the power conferred by Chapter 5727. of the Revised Code upon the 16  
tax commissioner regarding the valuation and assessment of real 17  
property used in railroad operations. 18

(B) The auditor shall assess all the real estate situated in 19

the county at its taxable value in accordance with sections 20  
5713.03, 5713.31, and 5715.01 of the Revised Code and with the 21  
rules and methods applicable to the auditor's county adopted, 22  
prescribed, and promulgated by the tax commissioner. The auditor 23  
shall view and appraise or cause to be viewed and appraised at its 24  
true value in money, each lot or parcel of real estate, including 25  
land devoted exclusively to agricultural use, and the improvements 26  
located thereon at least once in each six-year period and the 27  
taxable values required to be derived therefrom shall be placed on 28  
the auditor's tax list and the county treasurer's duplicate for 29  
the tax year ordered by the commissioner pursuant to section 30  
5715.34 of the Revised Code. The commissioner may grant an 31  
extension of one year or less if the commissioner finds that good 32  
cause exists for the extension. When the auditor so views and 33  
appraises, the auditor may enter each structure located thereon to 34  
determine by actual view what improvements have been made therein 35  
or additions made thereto since the next preceding valuation. ~~The~~ 36

The auditor shall revalue and assess at any time all or any 37  
part of the real estate in such county, including land devoted 38  
exclusively to agricultural use, where the auditor finds that the 39  
true or taxable values thereof have changed, and when a 40  
conservation easement is created under sections 5301.67 to 5301.70 41  
of the Revised Code. The auditor may increase or decrease the true 42  
or taxable value of any lot or parcel of real estate in any 43  
township, municipal corporation, or other taxing district by an 44  
amount which will cause all real property on the tax list to be 45  
valued as required by law, or the auditor may increase or decrease 46  
the aggregate value of all real property, or any class of real 47  
property, in the county, township, municipal corporation, or other 48  
taxing district, or in any ward or other division of a municipal 49  
corporation by a per cent or amount which will cause all property 50

to be properly valued and assessed for taxation in accordance with 51  
 Section 36, Article II, Section 2, Article XII, Ohio Constitution, 52  
 this section, and sections 5713.03, 5713.31, and 5715.01 of the 53  
 Revised Code. 54

(C) When the auditor determines to reappraise all the real 55  
 estate in the county or any class thereof, when the tax 56  
 commissioner orders an increase in the aggregate true or taxable 57  
 value of the real estate in any taxing subdivision, or when the 58  
 taxable value of real estate is increased by the application of a 59  
 uniform taxable value per cent of true value pursuant to the order 60  
 of the commissioner, the auditor shall advertise the completion of 61  
 the reappraisal or equalization action in a newspaper of general 62  
 circulation in the county once a week for the three consecutive 63  
 weeks next preceding the issuance of the tax bills, or as provided 64  
 in section 7.16 of the Revised Code for the two consecutive weeks 65  
 next preceding the issuance of the tax bills. When the auditor 66  
 changes the true or taxable value of any individual parcels of 67  
 real estate, the auditor shall notify the owner of the real 68  
 estate, or the person in whose name the same stands charged on the 69  
 duplicate, by mail or in person, of the changes the auditor has 70  
 made in the assessments of such property. The notice shall also 71  
inform the person that the person may file a complaint under 72  
section 5715.19 of the Revised Code against the valuation 73  
determination and shall identify the local government officers and 74  
boards that may also file such a complaint under that section. 75  
 Such notice shall be given at least thirty days prior to the 76  
 issuance of the tax bills. Failure to receive notice shall not 77  
 invalidate any proceeding under this section. 78

(D) The auditor shall make the necessary abstracts from books 79  
 of the auditor's office containing descriptions of real estate in 80  
 such county, together with such platbooks and lists of transfers 81

of title to land as the auditor deems necessary in the performance 82  
of the auditor's duties in valuing such property for taxation. 83  
Such abstracts, platbooks, and lists shall be in such form and 84  
detail as the tax commissioner prescribes. 85

(E) The auditor, with the approval of the tax commissioner, 86  
may appoint and employ such experts, deputies, clerks, or other 87  
employees as the auditor deems necessary to the performance of the 88  
auditor's duties as assessor, or, with the approval of the tax 89  
commissioner, the auditor may enter into a contract with an 90  
individual, partnership, firm, company, or corporation to do all 91  
or any part of the work; the amount to be expended in the payment 92  
of the compensation of such employees shall be fixed by the board 93  
of county commissioners. If, in the opinion of the auditor, the 94  
board of county commissioners fails to provide a sufficient amount 95  
for the compensation of such employees, the auditor may apply to 96  
the tax commissioner for an additional allowance, and the 97  
additional amount of compensation allowed by the commissioner 98  
shall be certified to the board of county commissioners, and the 99  
same shall be final. The salaries and compensation of such 100  
experts, deputies, clerks, and employees shall be paid upon the 101  
warrant of the auditor out of the general fund or the real estate 102  
assessment fund of the county, or both. If the salaries and 103  
compensation are in whole or in part fixed by the commissioner, 104  
they shall constitute a charge against the county regardless of 105  
the amount of money in the county treasury levied or appropriated 106  
for such purposes. 107

(F) Any contract for goods or services related to the 108  
auditor's duties as assessor, including contracts for mapping, 109  
computers, and reproduction on any medium of any documents, 110  
records, photographs, microfiche, or magnetic tapes, but not 111  
including contracts for the professional services of an appraiser, 112

shall be awarded pursuant to the competitive bidding procedures 113  
 set forth in sections 307.86 to 307.92 of the Revised Code and 114  
 shall be paid for, upon the warrant of the auditor, from the real 115  
 estate assessment fund. 116

(G) Experts, deputies, clerks, and other employees, in 117  
 addition to their other duties, shall perform such services as the 118  
 auditor directs in ascertaining such facts, description, location, 119  
 character, dimensions of buildings and improvements, and other 120  
 circumstances reflecting upon the value of real estate as will aid 121  
 the auditor in fixing its true and taxable value and, in the case 122  
 of land valued in accordance with section 5713.31 of the Revised 123  
 Code, its current agricultural use value. The auditor may also 124  
 summon and examine any person under oath in respect to any matter 125  
 pertaining to the value of any real property within the county." 126

In line 119, delete "or a counterclaim to a complaint" 127

In line 124, delete "or counterclaim" 128

In line 125, delete "include all of" 129

Delete line 126 130

In line 127, delete "(a) Identification of" and insert 131  
 "identify" 132

In line 128, delete "or counterclaim by street address, if" 133

In line 129, delete "available from online records of the 134  
county auditor, and" 135

In line 130, delete the underlined semicolon and insert an 136  
 underlined period 137

Delete lines 131 through 166 138

In line 168, delete "or counterclaim" 139

In line 172, delete "or counterclaim"; delete "The failure to" 140  
to" 141

Delete lines 173 through 185 142

After line 318, insert: 143

"(I) A county, township, school district, or municipal corporation or a mayor, prosecuting attorney, or county treasurer may not enter into a contract with a legal representative to file a complaint or a counterclaim under this section or represent the subdivision or officer in such a complaint or counterclaim if that representative is to be compensated either on a contingency basis or otherwise on the basis of the outcome of the complaint or counterclaim." 144  
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In line 319, delete "section" and insert "sections 5713.01 and" 152  
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In line 320, delete "is" and insert "are" 154

In line 322, delete "or counterclaim" 155

The motion was \_\_\_\_\_ agreed to.