H.B. 75
As Introduced

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

_______________________________ moved to amend as follows:

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

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

3. In line 4 of the title, delete "for each contest and to notify"

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

5. In line 6, delete "section" and insert "sections 5713.01 and"

6. After line 7, insert:

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

(B) The auditor shall assess all the real estate situated in
the county at its taxable value in accordance with sections 5713.03, 5713.31, and 5715.01 of the Revised Code and with the rules and methods applicable to the auditor's county adopted, prescribed, and promulgated by the tax commissioner. The auditor shall view and appraise or cause to be viewed and appraised at its true value in money, each lot or parcel of real estate, including land devoted exclusively to agricultural use, and the improvements located thereon at least once in each six-year period and the taxable values required to be derived therefrom shall be placed on the auditor's tax list and the county treasurer's duplicate for the tax year ordered by the commissioner pursuant to section 5715.34 of the Revised Code. The commissioner may grant an extension of one year or less if the commissioner finds that good cause exists for the extension. When the auditor so views and appraises, the auditor may enter each structure located thereon to determine by actual view what improvements have been made therein or additions made thereto since the next preceding valuation. The auditor shall revalue and assess at any time all or any part of the real estate in such county, including land devoted exclusively to agricultural use, where the auditor finds that the true or taxable values thereof have changed, and when a conservation easement is created under sections 5301.67 to 5301.70 of the Revised Code. The auditor may increase or decrease the true or taxable value of any lot or parcel of real estate in any township, municipal corporation, or other taxing district by an amount which will cause all real property on the tax list to be valued as required by law, or the auditor may increase or decrease the aggregate value of all real property, or any class of real property, in the county, township, municipal corporation, or other taxing district, or in any ward or other division of a municipal corporation by a per cent or amount which will cause all property
to be properly valued and assessed for taxation in accordance with Section 36, Article II, Section 2, Article XII, Ohio Constitution, this section, and sections 5713.03, 5713.31, and 5715.01 of the Revised Code.

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

(D) The auditor shall make the necessary abstracts from books of the auditor's office containing descriptions of real estate in such county, together with such platbooks and lists of transfers
of title to land as the auditor deems necessary in the performance
of the auditor's duties in valuing such property for taxation.
Such abstracts, platbooks, and lists shall be in such form and
detail as the tax commissioner prescribes.

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

(F) Any contract for goods or services related to the
auditor's duties as assessor, including contracts for mapping,
computers, and reproduction on any medium of any documents,
records, photographs, microfiche, or magnetic tapes, but not
including contracts for the professional services of an appraiser,
shall be awarded pursuant to the competitive bidding procedures set forth in sections 307.86 to 307.92 of the Revised Code and shall be paid for, upon the warrant of the auditor, from the real estate assessment fund.

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

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

In line 124, delete "or counterclaim"

In line 125, delete "include all of"

Delete line 126

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

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

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

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

Delete lines 131 through 166

In line 168, delete "or counterclaim"
In line 172, delete "or counterclaim"; delete "The failure to"

Delete lines 173 through 185

After line 318, insert:

"(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."

In line 319, delete "section" and insert "sections 5713.01 and"

In line 320, delete "is" and insert "are"

In line 322, delete "or counterclaim"

The motion was __________ agreed to.