

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 541

Representative Perales

**Cosponsors: Representatives Butler, Lang, Miller, J., Ghanbari, Holmes, A., Kick,
Smith, K., Smith, T., Strahorn, Hambley, Abrams**

A BILL

To amend section 319.38 of the Revised Code 1
regarding valuation adjustments for destroyed or 2
injured property. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 319.38 of the Revised Code be 4
amended to read as follows: 5

Sec. 319.38. Whenever it is made to appear to the county 6
auditor, ~~by the oath of the owner or one of the owners of a~~ 7
~~building or structure, land, orchard, timber, ornamental trees,~~ 8
~~or groves, or by the affidavit of two disinterested persons who~~ 9
~~are residents of the township or municipal corporation in which~~ 10
~~such~~ based on an inspection by the county auditor or based on 11
notice provided to the county auditor by a property owner on a 12
form prescribed by the department of taxation, that property is 13
~~or was situated, that it is~~ listed for taxation for the current 14
year, ~~and~~ has been destroyed or injured after the first day of 15
January of the current year, the county auditor shall 16
investigate the matter and adjust the valuation of the property, 17
on the tax list for the current year, as prescribed by divisions 18

(A) through (D) of this section: 19

(A) If the injury or destruction occurred during the first 20
calendar quarter, the county auditor shall deduct from the 21
valuation of the property an amount that, in the county 22
auditor's judgment, fairly represents the extent of the injury 23
or destruction; 24

(B) If the injury or destruction occurred during the 25
second calendar quarter, the county auditor shall deduct from 26
the valuation of the property seventy-five per cent of the 27
amount that, in the county auditor's judgment, fairly represents 28
the extent of the injury or destruction; 29

(C) If the injury or destruction occurred during the third 30
calendar quarter, the county auditor shall deduct from the 31
valuation of the property fifty per cent of the amount that, in 32
the county auditor's judgment, fairly represents the extent of 33
the injury or destruction; 34

(D) If the injury or destruction occurred during the 35
fourth calendar quarter, the county auditor shall deduct from 36
the valuation of the property twenty-five per cent of the amount 37
that, in the county auditor's judgment, fairly represents the 38
extent of the injury or destruction. 39

No such deduction shall be made in the case of an injury 40
~~to or destruction of a building, structure, land, orchard,~~ 41
~~timber, ornamental trees, or groves,~~ resulting in damage of less 42
than one ~~hundred~~ thousand dollars. 43

If an owner has not filed a form with the county auditor 44
but it appears to the county auditor, based on an inspection and 45
investigation, that the owner's property is listed for taxation 46
for the current year and has been destroyed or injured after the 47

first day of January of the current year, the county auditor may 48
complete the form on behalf of an owner. 49

~~To obtain the deductions prescribed in divisions (A) to~~ 50
~~(D) of this section, the owner or one of the owners of injured~~ 51
~~or destroyed property or the two disinterested persons who are~~ 52
~~residents of the township or municipal corporation in which the~~ 53
~~property is or was situated shall apply to the county auditor.~~ 54
~~In the case of a deduction under division (A), (B), or (C) of~~ 55
~~this section, the oath or affidavit shall be filed~~ 56
an owner 57
shall file the form with the county auditor, or the county 58
auditor shall complete the form on behalf of an owner, not later 59
than the thirty-first day of December of the year in which the 60
injury or destruction occurred. ~~In the case of~~ To obtain a 61
deduction under division (D) of this section, ~~the oath or~~ 62
~~affidavit shall be filed~~ an owner shall file the form with the 63
county auditor, or the county auditor shall complete the form on 64
behalf of an owner, not later than the thirty-first day of 65
January of the year after the year in which the injury or 66
destruction occurred.

The county auditor shall certify the deductions made under 67
this section to the county treasurer, who shall correct the tax 68
list and duplicate in accordance with such deductions. If the 69
deduction cannot be entered upon the current tax list and 70
duplicate, the county auditor shall proceed in the manner 71
prescribed under section 5715.22 of the Revised Code to refund 72
or credit to the taxpayer the amount of the reduction in taxes 73
attributable to the deduction in valuation made under this 74
section. 75

Section 2. That existing section 319.38 of the Revised 76
Code is hereby repealed. 77