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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 47  
133rd General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 47's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Rep. Greenspan

**Local Impact Statement Procedure Required:** No

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### 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 while trying to stay within current deadlines causes boards to incur extra costs, the bill could result in savings.
- The bill changes the name of the Ohio Legal Assistance Foundation to the Ohio Access to Justice Foundation.
- No direct fiscal effect on the state.

### Detailed Analysis

The bill 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 extension of the time period within which decisions are to be rendered might ease the burden on boards of revision when numerous taxpayers or other parties are filing complaints, and so might save money for counties if dealing with numerous complaints, and attempting to resolve them within the current time constraints, causes the counties to incur

extra costs. It could also tend to delay decisions by three months or more. The change would go into effect for complaints for tax years beginning on or after the bill's effective date if enacted.

The bill changes the name of the Ohio Legal Assistance Foundation to the Ohio Access to Justice Foundation. The Ohio Legal Assistance Foundation is a charitable, tax-exempt foundation which actively solicits and accepts gifts, bequests, donations, and contributions for use in providing financial assistance to legal aid societies, enhancing or improving the delivery of civil legal services to indigents, and operating the foundation. This provision of the bill has no state or local fiscal effect.