

**As Reported by the House Ways and Means Committee**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**Am. H. B. No. 541**

**Representative Perales**

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

**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~~ based on an inspection by the 9  
county auditor or based on notice provided to the county 10  
auditor, on a form prescribed by the department of taxation, by 11  
a property owner or two disinterested persons who are residents 12  
of the township or municipal corporation in which ~~such the~~ 13  
property is or was situated, that ~~it~~ property that is listed for 14  
taxation for the current year, ~~and~~ has been destroyed or injured 15  
after the first day of January of the current year, the county 16  
auditor shall investigate the matter and adjust the valuation of 17  
the property, on the tax list for the current year, as 18

prescribed by divisions (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 dollars. 43

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

year and has been destroyed or injured after the first day of 48  
January of the current year, the county auditor may complete the 49  
form on behalf of an owner. 50

~~To obtain the deductions prescribed in divisions (A) to~~ 51  
~~(D) of this section, the owner or one of the owners of injured~~ 52  
~~or destroyed property or the two disinterested persons who are~~ 53  
~~residents of the township or municipal corporation in which the~~ 54  
~~property is or was situated shall apply to the county auditor.~~ 55  
~~In the case of a deduction under division (A), (B), or (C) of~~ 56  
~~this section, the oath or affidavit shall be filed an owner or~~ 57  
~~two disinterested persons shall file the form with the county~~ 58  
~~auditor, or the county auditor shall complete the form on behalf~~ 59  
~~of an owner, not later than the thirty-first day of December of~~ 60  
~~the year in which the injury or destruction occurred. ~~In the~~~~ 61  
~~case of To obtain a deduction under division (D) of this~~ 62  
~~section, ~~the oath or affidavit shall be filed~~ an owner or two~~ 63  
~~disinterested persons shall file the form with the county~~ 64  
~~auditor, or the county auditor shall complete the form on behalf~~ 65  
~~of an owner, not later than the thirty-first day of January of~~ 66  
~~the year after the year in which the injury or destruction~~ 67  
~~occurred.~~ 68

The county auditor shall certify the deductions made under 69  
this section to the county treasurer, who shall correct the tax 70  
list and duplicate in accordance with such deductions. If the 71  
deduction cannot be entered upon the current tax list and 72  
duplicate, the county auditor shall proceed in the manner 73  
prescribed under section 5715.22 of the Revised Code to refund 74  
or credit to the taxpayer the amount of the reduction in taxes 75  
attributable to the deduction in valuation made under this 76  
section. 77

**Section 2.** That existing section 319.38 of the Revised Code is hereby repealed. 78  
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