

As Reported by the House Ways and Means Committee

134th General Assembly

Regular Session

2021-2022

H. B. No. 51

Representative Lampton

Cosponsors: Representatives Stephens, Stewart, Young, T., Riedel, Fowler Arthur,
Miller, J., White, Hoops, Click, Crossman

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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