

**As Passed by the Senate**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 51**

**Representative Lampton**

**Cosponsors: Representatives Stephens, Stewart, Young, T., Riedel, Fowler Arthur, Miller, J., White, Hoops, Click, Crossman, Abrams, Baldrige, Bird, Blackshear, Carruthers, Creech, Cross, Dean, Fraizer, Ginter, Gross, Hall, Hillyer, Householder, Ingram, Jarrells, Merrin, Miller, A., Patton, Pavliga, Plummer, Ray, Richardson, Roemer, Russo, Schmidt, Seitz, Sheehy, Smith, M., Sobecki, Sykes, West, Young, B.**

**Senators Blessing, Antonio, Brenner, Cirino, Craig, Dolan, Hackett, Reineke, Romanchuk, Schaffer, Thomas, Wilson, Yuko**

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**A BILL**

To amend sections 319.38 and 5701.11 of the Revised Code to amend the law governing valuation adjustments for destroyed or injured property, to expressly incorporate changes in the Internal Revenue Code since March 31, 2021, into Ohio law, to provide temporary authority, expiring July 1, 2022, for members of a public body to meet by means of teleconference or video conference, and to declare an emergency. 1  
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**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 319.38 and 5701.11 of the Revised Code be amended to read as follows: 10  
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**Sec. 319.38.** Whenever it is made to appear to the county auditor, ~~by the oath of the owner or one of the owners of a~~ 12  
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~~building or structure, land, orchard, timber, ornamental trees,~~ 14  
~~or groves, or by the affidavit of~~ based on an inspection by the 15  
county auditor or based on notice provided to the county 16  
auditor, on a form prescribed by the department of taxation, by 17  
a property owner or two disinterested persons who are residents 18  
of the township or municipal corporation in which ~~such the~~ 19  
property is or was situated, that ~~it~~ property that is listed for 20  
taxation for the current year, ~~and~~ has been destroyed or injured 21  
after the first day of January of the current year, the county 22  
auditor shall investigate the matter and adjust the valuation of 23  
the property, on the tax list for the current year, as 24  
prescribed by divisions (A) through (D) of this section: 25

(A) If the injury or destruction occurred during the first 26  
calendar quarter, the county auditor shall deduct from the 27  
valuation of the property an amount that, in the county 28  
auditor's judgment, fairly represents the extent of the injury 29  
or destruction; 30

(B) If the injury or destruction occurred during the 31  
second calendar quarter, the county auditor shall deduct from 32  
the valuation of the property seventy-five per cent of the 33  
amount that, in the county auditor's judgment, fairly represents 34  
the extent of the injury or destruction; 35

(C) If the injury or destruction occurred during the third 36  
calendar quarter, the county auditor shall deduct from the 37  
valuation of the property fifty per cent of the amount that, in 38  
the county auditor's judgment, fairly represents the extent of 39  
the injury or destruction; 40

(D) If the injury or destruction occurred during the 41  
fourth calendar quarter, the county auditor shall deduct from 42  
the valuation of the property twenty-five per cent of the amount 43

that, in the county auditor's judgment, fairly represents the 44  
extent of the injury or destruction. 45

No such deduction shall be made in the case of an injury 46  
~~to or destruction of a building, structure, land, orchard,~~ 47  
~~timber, ornamental trees, or groves,~~ resulting in damage of less 48  
than one hundred dollars. 49

If a form has not been filed with the county auditor by 50  
either an owner or two disinterested persons but it appears to 51  
the county auditor, based on an inspection and investigation, 52  
that the owner's property is listed for taxation for the current 53  
year and has been destroyed or injured after the first day of 54  
January of the current year, the county auditor may complete the 55  
form on behalf of an owner. 56

To obtain ~~the deductions prescribed in divisions (A) to 57~~  
~~(D) of this section, the owner or one of the owners of injured 58~~  
~~or destroyed property or the two disinterested persons who are 59~~  
~~residents of the township or municipal corporation in which the 60~~  
~~property is or was situated shall apply to the county auditor. 61~~  
~~In the case of a deduction under division (A), (B), or (C) of 62~~  
~~this section, the oath or affidavit shall be filed an owner or 63~~  
~~two 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 December of 66~~  
~~the year in which the injury or destruction occurred. ~~In the 67~~~~  
~~case of To obtain a deduction under division (D) of this 68~~  
~~section, the oath or affidavit shall be filed an owner or two 69~~  
~~disinterested persons shall file the form with the county 70~~  
~~auditor, or the county auditor shall complete the form on behalf 71~~  
~~of an owner, not later than the thirty-first day of January of 72~~  
the year after the year in which the injury or destruction 73

occurred. 74

The county auditor shall certify the deductions made under 75  
this section to the county treasurer, who shall correct the tax 76  
list and duplicate in accordance with such deductions. If the 77  
deduction cannot be entered upon the current tax list and 78  
duplicate, the county auditor shall proceed in the manner 79  
prescribed under section 5715.22 of the Revised Code to refund 80  
or credit to the taxpayer the amount of the reduction in taxes 81  
attributable to the deduction in valuation made under this 82  
section. 83

**Sec. 5701.11.** The effective date to which this section 84  
refers is the effective date of this section as amended by ~~S.B.~~ 85  
~~18~~-H.B. 51 of the 134th general assembly. 86

(A) (1) Except as provided under division (A) (2) or (B) of 87  
this section, any reference in Title LVII or section 3123.90, 88  
3770.073, or 3772.37 of the Revised Code to the Internal Revenue 89  
Code, to the Internal Revenue Code "as amended," to other laws 90  
of the United States, or to other laws of the United States, "as 91  
amended," means the Internal Revenue Code or other laws of the 92  
United States as they exist on the effective date. 93

(2) This section does not apply to any reference in Title 94  
LVII of the Revised Code to the Internal Revenue Code as of a 95  
date certain specifying the day, month, and year, or to other 96  
laws of the United States as of a date certain specifying the 97  
day, month, and year. 98

(B) (1) For purposes of applying section 5733.04, 5745.01, 99  
or 5747.01 of the Revised Code to a taxpayer's taxable year 100  
ending after March ~~27, 2020, 31, 2021,~~ and before the effective 101  
date, a taxpayer may irrevocably elect to incorporate the 102

provisions of the Internal Revenue Code or other laws of the 103  
United States that are in effect for federal income tax purposes 104  
for that taxable year if those provisions differ from the 105  
provisions that, under division (A) of this section, would 106  
otherwise apply. The filing by the taxpayer for that taxable 107  
year of a report or return that incorporates the provisions of 108  
the Internal Revenue Code or other laws of the United States 109  
applicable for federal income tax purposes for that taxable 110  
year, and that does not include any adjustments to reverse the 111  
effects of any differences between those provisions and the 112  
provisions that would otherwise apply, constitutes the making of 113  
an irrevocable election under this division for that taxable 114  
year. 115

(2) Elections under prior versions of division (B) (1) of 116  
this section remain in effect for the taxable years to which 117  
they apply. 118

**Section 2.** That existing sections 319.38 and 5701.11 of 119  
the Revised Code are hereby repealed. 120

**Section 3.** (A) As used in this section: 121

"Hearing" means an administrative hearing, hearing as 122  
defined in section 119.01 of the Revised Code, or other hearing 123  
at which a person may present written or oral testimony on a 124  
matter before the public body. 125

"Public body" and "meeting" have the same meanings as in 126  
section 121.22 of the Revised Code. 127

(B) Members of a public body may hold and attend meetings 128  
and may conduct and attend hearings by means of teleconference, 129  
video conference, or any other similar electronic technology, 130  
and all of the following apply: 131

(1) Any resolution, rule, or formal action of any kind has 132  
the same effect as if it occurred during an open meeting or 133  
hearing of the public body. 134

(2) Notwithstanding division (C) of section 121.22 of the 135  
Revised Code, members of a public body who attend meetings or 136  
hearings by means of teleconference, video conference, or any 137  
other similar electronic technology, shall be considered present 138  
as if in person at the meeting or hearing, shall be permitted to 139  
vote, and shall be counted for purposes of determining whether a 140  
quorum is present at the meeting or hearing. 141

(3) Public bodies shall provide notification of meetings 142  
and hearings held under this section to the public, to the media 143  
that have requested notification of a meeting, and to the 144  
parties required to be notified of a hearing, at least twenty- 145  
four hours in advance of the meeting or hearing by reasonable 146  
methods by which any person may determine the time, location, 147  
and the manner by which the meeting or hearing will be 148  
conducted, except in the event of an emergency requiring 149  
immediate official action. In the event of an emergency, the 150  
public body shall immediately notify the news media that have 151  
requested notification or the parties required to be notified of 152  
a hearing of the time, place, and purpose of the meeting or 153  
hearing. 154

(4) The public body shall provide the public access to a 155  
meeting held under this section, and to any hearing held under 156  
this section that the public would otherwise be entitled to 157  
attend, commensurate with the method in which the meeting or 158  
hearing is being conducted, including examples such as 159  
livestreaming by means of the internet, local radio, television, 160  
cable, or public access channels, call in information for a 161

teleconference, or by means of any other similar electronic 162  
technology. The public body shall ensure that the public can 163  
observe, when applicable, and hear the discussions and 164  
deliberations of all the members of the public body, whether the 165  
member is participating in person or electronically. 166

(C) When members of a public body conduct a hearing by 167  
means of teleconference, video conference, or any other similar 168  
electronic technology, the public body shall establish a means, 169  
through the use of electronic equipment that is widely available 170  
to the general public, to converse with witnesses and to receive 171  
documentary testimony and physical evidence. 172

(D) The authority granted in this section applies 173  
notwithstanding any conflicting provision of the Revised Code. 174  
Nothing in this section shall be construed to negate any 175  
provision of section 121.22 of the Revised Code, Chapter 119. of 176  
the Revised Code, or other section of the Revised Code that is 177  
not in conflict with this section. 178

(E) This section is effective until June 30, 2022. 179

**Section 4.** The amendment or enactment by this act of 180  
section 5701.11 of the Revised Code and Section 3 of this act is 181  
hereby declared to be an emergency measure necessary for the 182  
immediate preservation of the public peace, health, and safety. 183  
The reason for such necessity is to enable taxpayers to avoid 184  
making miscellaneous adjustments on their 2021 tax returns that 185  
increase costs of compliance and to continue essential operation 186  
of state and local government during the COVID-19 pandemic. 187  
Therefore, the amendment or enactment by this act of section 188  
5701.11 of the Revised Code and Section 3 of this act shall go 189  
into immediate effect. 190