

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

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. S. B. No. 57**

**Senators Hackett, Antonio**

**Cosponsors: Senators Blessing, Craig, Brenner, Fedor, Yuko, Hottinger, Dolan, Williams, Gavarone, Hoagland, Huffman, M., Huffman, S., Johnson, Kunze, Maharath, Manning, O'Brien, Reineke, Schaffer, Schuring, Sykes, Thomas, Wilson  
Representatives Merrin, Crossman, Liston, McClain, Wiggam, Young, T.**

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**A BILL**

To amend sections 5709.121, 5709.91, and 5715.19 of 1  
the Revised Code to modify the law regarding 2  
property tax exemptions and procedures and to 3  
authorize COVID-19-related property tax 4  
valuation complaints. 5

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

**Section 1.** That sections 5709.121, 5709.91, and 5715.19 of 6  
the Revised Code be amended to read as follows: 7

**Sec. 5709.121.** (A) Real property and tangible personal 8  
property belonging to a charitable or educational institution or 9  
to the state or a political subdivision, shall be considered as 10  
used exclusively for charitable or public purposes by such 11  
institution, the state, or political subdivision, if it meets 12  
one of the following requirements: 13

(1) It is used by such institution, the state, or 14  
political subdivision, or by one or more other such 15  
institutions, the state, or political subdivisions under a 16

lease, sublease, or other contractual arrangement:	17
(a) As a community or area center in which presentations	18
in music, dramatics, the arts, and related fields are made in	19
order to foster public interest and education therein;	20
(b) As a children's, science, history, or natural history	21
museum that is open to the general public;	22
(c) For other charitable, educational, or public purposes.	23
(2) It is made available under the direction or control of	24
such institution, the state, or political subdivision for use in	25
furtherance of or incidental to its charitable, educational, or	26
public purposes and not with the view to profit.	27
(3) It is used by an organization described in division	28
(D) of section 5709.12 of the Revised Code. If the organization	29
is a corporation that receives a grant under the Thomas Alva	30
Edison grant program authorized by division (C) of section	31
122.33 of the Revised Code at any time during the tax year,	32
"used," for the purposes of this division, includes holding	33
property for lease or resale to others.	34
(B) (1) Property described in division (A) (1) (a) or (b) of	35
this section shall continue to be considered as used exclusively	36
for charitable or public purposes even if the property is	37
conveyed through one conveyance or a series of conveyances to an	38
entity that is not a charitable or educational institution and	39
is not the state or a political subdivision, provided that all	40
of the following conditions apply with respect to that property:	41
(a) The property was listed as exempt on the county	42
auditor's tax list and duplicate for the county in which it is	43
located for the tax year immediately preceding the year in which	44
the property is conveyed through one conveyance or a series of	45

conveyances;	46
(b) The property is conveyed through one conveyance or a series of conveyances to an entity that does any of the following:	47 48 49
(i) Leases at least forty-five per cent of the property, through one lease or a series of leases, to the entity that owned or occupied the property for the tax year immediately preceding the year in which the property is conveyed or to an affiliate of that entity;	50 51 52 53 54
(ii) Contracts, directly or indirectly to have renovations performed as described in division (B) (1) (d) of this section and is at least partially owned by a nonprofit organization described in section 501(c) (3) of the Internal Revenue Code that is exempt from taxation under section 501(a) of that code.	55 56 57 58 59
(c) The property includes improvements that are at least fifty years old;	60 61
(d) The property is being renovated in connection with a claim for historic preservation tax credits available under federal law;	62 63 64
(e) All or a portion of the property continues to be used for the purposes described in division (A) (1) (a) or (b) of this section after its conveyance; and	65 66 67
(f) The property is certified by the United States secretary of the interior as a "certified historic structure" or certified as part of a certified historic structure.	68 69 70
(2) Notwithstanding section 5715.27 of the Revised Code, an application for exemption from taxation of property described in division (B) (1) of this section may be filed by either the	71 72 73

owner of the property or an occupant. 74

(C) For purposes of this section, an institution that 75  
meets all of the following requirements is conclusively presumed 76  
to be a charitable institution: 77

(1) The institution is a nonprofit corporation or 78  
association, no part of the net earnings of which inures to the 79  
benefit of any private shareholder or individual; 80

(2) The institution is exempt from federal income taxation 81  
under section 501(a) of the Internal Revenue Code; 82

(3) The majority of the institution's board of directors 83  
are appointed by the mayor or legislative authority of a 84  
municipal corporation or a board of county commissioners, or a 85  
combination thereof; 86

(4) The primary purpose of the institution is to assist in 87  
the development and revitalization of downtown urban areas. 88

(D) For purposes of division (A) (1) (b) of this section, 89  
the status of a museum as open to the general public shall be 90  
conclusive if the museum is accredited by the American alliance 91  
of museums or a successor organization. 92

(E) (1) Qualifying real property owned by an institution 93  
that meets all of the following requirements shall be considered 94  
as used exclusively for charitable purposes, and the institution 95  
shall be considered a charitable institution for purposes of 96  
this section and section 5709.12 of the Revised Code: 97

(a) The institution is an organization described under 98  
section 501(c) (3) of the Internal Revenue Code and exempt from 99  
federal income taxation under section 501(a) of the Internal 100  
Revenue Code. 101

(b) The institution's primary purpose is to acquire, 102  
develop, lease, or otherwise provide suitable housing to 103  
individuals with developmental disabilities. 104

(c) The institution receives at least a portion of its 105  
funding from one or more county boards of developmental 106  
disabilities to assist in the institution's primary purpose 107  
described in division (E) (1) (b) of this section. 108

(2) As used in division (E) of this section, "qualifying 109  
real property" means real property that is used primarily in one 110  
of the following manners: 111

(a) The property is used by the institution described in 112  
division (E) (1) of this section for the purpose described in 113  
division (E) (1) (b) of this section. 114

(b) The property is leased or otherwise provided by the 115  
institution described in division (E) (1) of this section to 116  
individuals with developmental disabilities and used by those 117  
individuals as housing. 118

(c) The property is leased or otherwise provided by the 119  
institution described in division (E) (1) of this section to 120  
another charitable institution, and that charitable institution 121  
uses the property exclusively for charitable purposes. 122

(F) (1) Qualifying real property owned by an institution 123  
that meets all of the following requirements shall be considered 124  
as used exclusively for charitable purposes, and the institution 125  
shall be considered a charitable institution for purposes of 126  
this section and section 5709.12 of the Revised Code: 127

(a) The institution is either (i) an organization 128  
described under section 501(c) (3) of the Internal Revenue Code 129  
and exempt from federal income taxation under section 501(a) of 130

the Internal Revenue Code that has as a primary purpose to 131  
acquire, develop, lease, or otherwise provide suitable 132  
supportive housing to individuals diagnosed with mental illness 133  
or substance use disorder and to families residing with such 134  
individuals or (ii) a limited liability company or limited 135  
partnership whose controlling or managing member or partner 136  
either is an organization described in division (F)(1)(a)(i) of 137  
this section or is wholly owned by one or more such 138  
organizations. 139

(b) One or more of the tax-exempt organizations identified 140  
in division (F)(1)(a) of this section receives at least a 141  
portion of its funding to assist in the organization's primary 142  
purpose described in division (F)(1)(a)(i) of this section from 143  
the department of mental health and addiction services; one or 144  
more county boards of alcohol, drug addiction, and mental health 145  
services; or a local continuum of care program governed by 42 146  
U.S.C. 11381, et seq. and 24 C.F.R. part 578. 147

(2) As used in division (F) of this section, "qualifying 148  
real property" means real property that is used primarily in one 149  
of the following manners: 150

(a) The property is used by the institution described in 151  
division (F)(1) of this section for the purpose described in 152  
division (F)(1)(a)(i) of this section. 153

(b) The institution (i) leases or otherwise provides the 154  
property to individuals diagnosed with mental illness or 155  
substance use disorder and to the families residing with such 156  
individuals and (ii) makes supportive services available to such 157  
individuals and families. 158

(c) The property is leased or otherwise provided by that 159

institution to another charitable institution, and that 160  
charitable institution uses the property exclusively for 161  
charitable purposes. 162

**Sec. 5709.91.** (A) Service payments in lieu of taxes 163  
required under sections 725.04, 5709.42, 5709.46, 5709.74, and 164  
5709.79 of the Revised Code, minimum service payment 165  
obligations, and service charges in lieu of taxes required under 166  
sections 1728.11 and 1728.111 of the Revised Code, shall be 167  
treated in the same manner as taxes, as defined in section 168  
323.01 of the Revised Code, for all purposes of the lien 169  
described in section 323.11 of the Revised Code, including, but 170  
not limited to, the priority and enforcement of the lien and the 171  
collection of the service payments, minimum service payment 172  
obligations, or service charges secured by the lien. ~~For~~ 173

(B) Any covenant or agreement in an instrument whereby a 174  
property owner agrees to a minimum service payment obligation 175  
shall be a covenant running with the land. Upon the proper 176  
recording of the instrument with the county recorder, the 177  
covenant is fully binding on behalf of and enforceable by the 178  
county, township, or municipal corporation against the property 179  
owner and any person acquiring an interest in the land and all 180  
successors and assigns. If any such minimum service payment 181  
obligation becomes delinquent according to such covenant or 182  
agreement, the county, township, or municipal corporation may 183  
enforce the delinquent minimum service payment obligation in the 184  
manner provided under division (A) of this section or in the 185  
manner otherwise provided in the instrument. A minimum service 186  
payment obligation is an insurable interest with respect to 187  
title insurance under Chapter 3953. of the Revised Code. 188

(C) A county, township, or municipal corporation may 189

certify a minimum service payment obligation that is a covenant 190  
under division (B) of this section to the county auditor, who 191  
shall enter the obligation on the tax list of real property 192  
opposite the parcel against which it is charged, and certify the 193  
minimum service payment obligation to the county treasurer. An 194  
unpaid minimum service payment obligation is a lien on property 195  
against which it is charged from the date the obligation is 196  
entered on the tax list, and shall be collected in the manner 197  
provided for collection of real property taxes. Once the minimum 198  
service payment obligation is collected, it shall be paid 199  
immediately to the county, township, or municipal corporation. 200

(D) For the purposes of this section, a "minimum service 201  
payment obligation" is an obligation, including a contingent 202  
obligation, for a ~~person~~ property owner to make a payment to a 203  
county, township, or municipal corporation ~~to ensure sufficient~~ 204  
~~funds to finance public infrastructure improvements or, if~~ 205  
~~applicable, housing renovations,~~ pursuant to an agreement 206  
between ~~that person~~ the property owner and the county, township, 207  
or municipal corporation ~~for the purposes of~~ to ensure 208  
sufficient funds to finance the expenditures authorized under 209  
sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, 5709.45 210  
to 5709.47, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the 211  
Revised Code. "Minimum service payment obligation" does not 212  
include service payments in lieu of taxes required under section 213  
725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised 214  
Code or service charges in lieu of taxes required under section 215  
1728.11 or 1728.111 of the Revised Code. 216

**Sec. 5715.19.** (A) As used in this section, "member" has 217  
the same meaning as in section 1705.01 or 1706.01 of the Revised 218  
Code as applicable, ~~and~~ "internet identifier of record" has the 219  
same meaning as in section 9.312 of the Revised Code, and 220



"interim period" means, for each county, the tax year to which 221  
section 5715.24 of the Revised Code applies and each subsequent 222  
tax year until the tax year in which that section applies again. 223

(1) Subject to division (A)(2) of this section, a 224  
complaint against any of the following determinations for the 225  
current tax year shall be filed with the county auditor on or 226  
before the thirty-first day of March of the ensuing tax year or 227  
the date of closing of the collection for the first half of real 228  
and public utility property taxes for the current tax year, 229  
whichever is later: 230

(a) Any classification made under section 5713.041 of the 231  
Revised Code; 232

(b) Any determination made under section 5713.32 or 233  
5713.35 of the Revised Code; 234

(c) Any recoupment charge levied under section 5713.35 of 235  
the Revised Code; 236

(d) The determination of the total valuation or assessment 237  
of any parcel that appears on the tax list, except parcels 238  
assessed by the tax commissioner pursuant to section 5727.06 of 239  
the Revised Code; 240

(e) The determination of the total valuation of any parcel 241  
that appears on the agricultural land tax list, except parcels 242  
assessed by the tax commissioner pursuant to section 5727.06 of 243  
the Revised Code; 244

(f) Any determination made under division (A) of section 245  
319.302 of the Revised Code. 246

If such a complaint is filed by mail or certified mail, 247  
the date of the United States postmark placed on the envelope or 248

sender's receipt by the postal service shall be treated as the 249  
date of filing. A private meter postmark on an envelope is not a 250  
valid postmark for purposes of establishing the filing date. 251

Any person owning taxable real property in the county or 252  
in a taxing district with territory in the county; such a 253  
person's spouse; a tenant of the property owner, if the property 254  
is classified as to use for tax purposes as commercial or 255  
industrial, the lease requires the tenant to pay the entire 256  
amount of taxes charged against the property, and the lease 257  
allows, or the property owner otherwise authorizes, the tenant 258  
to file such a complaint with respect to the property; an 259  
individual who is retained by such a person or tenant and who 260  
holds a designation from a professional assessment organization, 261  
such as the institute for professionals in taxation, the 262  
national council of property taxation, or the international 263  
association of assessing officers; a public accountant who holds 264  
a permit under section 4701.10 of the Revised Code, a general or 265  
residential real estate appraiser licensed or certified under 266  
Chapter 4763. of the Revised Code, or a real estate broker 267  
licensed under Chapter 4735. of the Revised Code, who is 268  
retained by such a person or tenant; if the person or tenant is 269  
a firm, company, association, partnership, limited liability 270  
company, or corporation, an officer, a salaried employee, a 271  
partner, or a member of that person or tenant; if the person or 272  
tenant is a trust, a trustee of the trust; the board of county 273  
commissioners; the prosecuting attorney or treasurer of the 274  
county; the board of township trustees of any township with 275  
territory within the county; the board of education of any 276  
school district with any territory in the county; or the mayor 277  
or legislative authority of any municipal corporation with any 278  
territory in the county may file such a complaint regarding any 279

such determination affecting any real property in the county, 280  
except that a person owning taxable real property in another 281  
county may file such a complaint only with regard to any such 282  
determination affecting real property in the county that is 283  
located in the same taxing district as that person's real 284  
property is located. The county auditor shall present to the 285  
county board of revision all complaints filed with the auditor. 286

~~(2) As used in division (A) (2) of this section, "interim 287  
period" means, for each county, the tax year to which section 288  
5715.24 of the Revised Code applies and each subsequent tax year 289  
until the tax year in which that section applies again. 290~~

No person, board, or officer shall file a complaint 291  
against the valuation or assessment of any parcel that appears 292  
on the tax list if it filed a complaint against the valuation or 293  
assessment of that parcel for any prior tax year in the same 294  
interim period, unless the person, board, or officer alleges 295  
that the valuation or assessment should be changed due to one or 296  
more of the following circumstances that occurred after the tax 297  
lien date for the tax year for which the prior complaint was 298  
filed and that the circumstances were not taken into 299  
consideration with respect to the prior complaint: 300

(a) The property was sold in an arm's length transaction, 301  
as described in section 5713.03 of the Revised Code; 302

(b) The property lost value due to some casualty; 303

(c) Substantial improvement was added to the property; 304

(d) An increase or decrease of at least fifteen per cent 305  
in the property's occupancy has had a substantial economic 306  
impact on the property. 307

(3) If a county board of revision, the board of tax 308

appeals, or any court dismisses a complaint filed under this 309  
section or section 5715.13 of the Revised Code for the reason 310  
that the act of filing the complaint was the unauthorized 311  
practice of law or the person filing the complaint was engaged 312  
in the unauthorized practice of law, the party affected by a 313  
decrease in valuation or the party's agent, or the person owning 314  
taxable real property in the county or in a taxing district with 315  
territory in the county, may refile the complaint, 316  
notwithstanding division (A) (2) of this section. 317

(4) (a) No complaint filed under this section or section 318  
5715.13 of the Revised Code shall be dismissed for the reason 319  
that the complaint fails to accurately identify the owner of the 320  
property that is the subject of the complaint. 321

(b) If a complaint fails to accurately identify the owner 322  
of the property that is the subject of the complaint, the board 323  
of revision shall exercise due diligence to ensure the correct 324  
property owner is notified as required by divisions (B) and (C) 325  
of this section. 326

(5) Notwithstanding division (A) (2) of this section, a 327  
person, board, or officer may file a complaint against the 328  
valuation or assessment of any parcel that appears on the tax 329  
list if it filed a complaint against the valuation or assessment 330  
of that parcel for any prior tax year in the same interim period 331  
if the person, board, or officer withdrew the complaint before 332  
the complaint was heard by the board. 333

(B) Within thirty days after the last date such complaints 334  
may be filed, the auditor shall give notice of each complaint in 335  
which the stated amount of overvaluation, undervaluation, 336  
discriminatory valuation, illegal valuation, or incorrect 337  
determination is at least seventeen thousand five hundred 338

dollars to each property owner whose property is the subject of 339  
the complaint, if the complaint was not filed by the owner or 340  
the owner's spouse, and to each board of education whose school 341  
district may be affected by the complaint. Within thirty days 342  
after receiving such notice, a board of education; a property 343  
owner; the owner's spouse; a tenant of the owner, if that tenant 344  
would be eligible to file a complaint under division (A) of this 345  
section with respect to the property; an individual who is 346  
retained by such an owner or tenant and who holds a designation 347  
from a professional assessment organization, such as the 348  
institute for professionals in taxation, the national council of 349  
property taxation, or the international association of assessing 350  
officers; a public accountant who holds a permit under section 351  
4701.10 of the Revised Code, a general or residential real 352  
estate appraiser licensed or certified under Chapter 4763. of 353  
the Revised Code, or a real estate broker licensed under Chapter 354  
4735. of the Revised Code, who is retained by such ~~a person~~ an 355  
owner or tenant; or, if the ~~property~~ owner or tenant is a firm, 356  
company, association, partnership, limited liability company, 357  
corporation, or trust, an officer, a salaried employee, a 358  
partner, a member, or trustee of that ~~property~~ owner or tenant, 359  
may file a complaint in support of or objecting to the amount of 360  
alleged overvaluation, undervaluation, discriminatory valuation, 361  
illegal valuation, or incorrect determination stated in a 362  
previously filed complaint or objecting to the current 363  
valuation. Upon the filing of a complaint under this division, 364  
the board of education ~~or the,~~ property owner, or tenant shall 365  
be made a party to the action. 366

(C) Each board of revision shall notify any complainant 367  
and also the property owner, if the property owner's address is 368  
known, when a complaint is filed by one other than the property 369

owner, not less than ten days prior to the hearing, either by 370  
certified mail or, if the board has record of an internet 371  
identifier of record associated with the owner, by ordinary mail 372  
and by that internet identifier of record of the time and place 373  
the same will be heard. The board of revision shall hear and 374  
render its decision on a complaint within one hundred eighty 375  
days after the last day a complaint may be filed with the board 376  
under division (A) (1) of this section or, if a complaint is 377  
filed within thirty days after receiving notice from the auditor 378  
as provided in division (B) of this section, within one hundred 379  
eighty days after such filing. 380

(D) The determination of any such complaint shall relate 381  
back to the date when the lien for taxes or recoupment charges 382  
for the current year attached or the date as of which liability 383  
for such year was determined. Liability for taxes and recoupment 384  
charges for such year and each succeeding year until the 385  
complaint is finally determined and for any penalty and interest 386  
for nonpayment thereof within the time required by law shall be 387  
based upon the determination, valuation, or assessment as 388  
finally determined. Each complaint shall state the amount of 389  
overvaluation, undervaluation, discriminatory valuation, illegal 390  
valuation, or incorrect classification or determination upon 391  
which the complaint is based. The treasurer shall accept any 392  
amount tendered as taxes or recoupment charge upon property 393  
concerning which a complaint is then pending, computed upon the 394  
claimed valuation as set forth in the complaint. If a complaint 395  
filed under this section for the current year is not determined 396  
by the board within the time prescribed for such determination, 397  
the complaint and any proceedings in relation thereto shall be 398  
continued by the board as a valid complaint for any ensuing year 399  
until such complaint is finally determined by the board or upon 400

any appeal from a decision of the board. In such case, the 401  
original complaint shall continue in effect without further 402  
filing by the original taxpayer, the original taxpayer's 403  
assignee, or any other person or entity authorized to file a 404  
complaint under this section. 405

(E) If a taxpayer files a complaint as to the 406  
classification, valuation, assessment, or any determination 407  
affecting the taxpayer's own property and tenders less than the 408  
full amount of taxes or recoupment charges as finally 409  
determined, an interest charge shall accrue as follows: 410

(1) If the amount finally determined is less than the 411  
amount billed but more than the amount tendered, the taxpayer 412  
shall pay interest at the rate per annum prescribed by section 413  
5703.47 of the Revised Code, computed from the date that the 414  
taxes were due on the difference between the amount finally 415  
determined and the amount tendered. This interest charge shall 416  
be in lieu of any penalty or interest charge under section 417  
323.121 of the Revised Code unless the taxpayer failed to file a 418  
complaint and tender an amount as taxes or recoupment charges 419  
within the time required by this section, in which case section 420  
323.121 of the Revised Code applies. 421

(2) If the amount of taxes finally determined is equal to 422  
or greater than the amount billed and more than the amount 423  
tendered, the taxpayer shall pay interest at the rate prescribed 424  
by section 5703.47 of the Revised Code from the date the taxes 425  
were due on the difference between the amount finally determined 426  
and the amount tendered, such interest to be in lieu of any 427  
interest charge but in addition to any penalty prescribed by 428  
section 323.121 of the Revised Code. 429

(F) Upon request of a complainant, the tax commissioner 430

shall determine the common level of assessment of real property 431  
in the county for the year stated in the request that is not 432  
valued under section 5713.31 of the Revised Code, which common 433  
level of assessment shall be expressed as a percentage of true 434  
value and the common level of assessment of lands valued under 435  
such section, which common level of assessment shall also be 436  
expressed as a percentage of the current agricultural use value 437  
of such lands. Such determination shall be made on the basis of 438  
the most recent available sales ratio studies of the 439  
commissioner and such other factual data as the commissioner 440  
deems pertinent. 441

(G) A complainant shall provide to the board of revision 442  
all information or evidence within the complainant's knowledge 443  
or possession that affects the real property that is the subject 444  
of the complaint. A complainant who fails to provide such 445  
information or evidence is precluded from introducing it on 446  
appeal to the board of tax appeals or the court of common pleas, 447  
except that the board of tax appeals or court may admit and 448  
consider the evidence if the complainant shows good cause for 449  
the complainant's failure to provide the information or evidence 450  
to the board of revision. 451

(H) In case of the pendency of any proceeding in court 452  
based upon an alleged excessive, discriminatory, or illegal 453  
valuation or incorrect classification or determination, the 454  
taxpayer may tender to the treasurer an amount as taxes upon 455  
property computed upon the claimed valuation as set forth in the 456  
complaint to the court. The treasurer may accept the tender. If 457  
the tender is not accepted, no penalty shall be assessed because 458  
of the nonpayment of the full taxes assessed. 459

**Section 2.** That existing sections 5709.121, 5709.91, and 460



5715.19 of the Revised Code are hereby repealed. 461

**Section 3.** (A) As used in this section: 462

(1) "Valuation complaint" means a complaint filed under 463  
section 5715.19 of the Revised Code against a determination 464  
described in division (A) (1) (d) or (e) of that section, a 465  
complaint filed in response to such a complaint under division 466  
(B) of that section, or a complaint filed under section 5715.13 467  
of the Revised Code. 468

(2) "Interim period" has the same meaning as in division 469  
(A) (2) of section 5715.19 of the Revised Code. 470

(3) "Eligible person" means any person, board, or officer 471  
authorized to file a complaint under division (A) (1) of section 472  
5715.19 of the Revised Code. 473

(4) "State COVID-19 order" means any of the following, 474  
issued on or after March 9, 2020, as the result of or in 475  
response to the COVID-19 pandemic: 476

(a) An executive order issued by the Governor; 477

(b) An order issued by the Director of Health under 478  
section 3701.13 of the Revised Code; 479

(c) Any other order authorized by the Revised Code issued 480  
by another state official or state agency. 481

(B) Subject to section 5715.19 of the Revised Code, an 482  
eligible person may request in a valuation complaint for tax 483  
year 2020 that the assessment of true value in money of the 484  
property be determined as of October 1, 2020, instead of the tax 485  
lien date for that year, provided the request reflects a 486  
reduction in true value between those two dates due to a 487  
circumstance related to the COVID-19 pandemic or a state COVID- 488

19 order. 489

An eligible person that files such a valuation complaint 490  
shall allege with particularity in the complaint how such a 491  
circumstance or order caused the reduction in true value of the 492  
property. The board of revision shall dismiss a valuation 493  
complaint that merely alleges a general decline in economic or 494  
market conditions in the area or region in which the property 495  
that is the subject of the complaint is located. 496

(C) For any valuation complaint filed by an eligible 497  
person for tax year 2020 that includes a request described in 498  
division (B) of this section, the board of revision shall 499  
consider evidence of diminished true value as of October 1, 500  
2020, due to any circumstances related to the COVID-19 pandemic 501  
or state COVID-19 orders, and, if the board determines that this 502  
evidence is satisfactory, shall adjust the property's true value 503  
in money for that tax year to reflect that diminished valuation 504  
as of that date. That adjusted value shall apply to subsequent 505  
tax years in accordance with section 5715.19 of the Revised 506  
Code. 507

(D) Notwithstanding division (A) (1) of section 5715.19 of 508  
the Revised Code, a valuation complaint authorized under 509  
division (B) of this section shall be filed with the county 510  
auditor on or before the thirtieth day after the effective date 511  
of this section. The county auditor and the county board of 512  
revision shall otherwise proceed as provided in section 5715.19 513  
of the Revised Code for complaints filed under that section. 514

(E) Notwithstanding division (A) (2) of section 5715.19 of 515  
the Revised Code, an eligible person may file a valuation 516  
complaint authorized under division (B) of this section, 517  
regardless of whether that eligible person filed any complaint 518

under section 5715.19 of the Revised Code relative to that 519  
parcel for any preceding tax year in the same interim period. 520

**Section 4.** Terms used in this section have the same 521  
meanings as in Section 3 of this act. 522

Notwithstanding division (A) (2) of section 5715.19 of the 523  
Revised Code and except as otherwise provided in this section, 524  
an eligible person may file a valuation complaint that conforms 525  
with the requirements of this section for tax year 2021 or 2022, 526  
regardless of whether that eligible person filed any complaint 527  
under section 5715.19 of the Revised Code relative to that 528  
parcel for any preceding tax year in the same interim period. 529

To qualify for this exception, the valuation complaint 530  
must solely request that the assessment of true value in money 531  
of the property account for any reduction in true value due to a 532  
circumstance related to the COVID-19 pandemic or a state COVID- 533  
19 order and allege with particularity how such circumstance or 534  
order caused the reduction in true value of the property. The 535  
exception authorized under this section does not apply, and the 536  
board of revision shall enforce division (A) (2) of section 537  
5715.19 of the Revised Code, if the valuation complaint merely 538  
alleges a general decline in economic or market conditions in 539  
the area or region in which the property that is the subject of 540  
the complaint is located or alleges any other factor 541  
contributing to the reduction other than a circumstance related 542  
to the COVID-19 pandemic or a state COVID-19 order. 543

**Section 5.** The amendment by this act of section 5709.121 544  
of the Revised Code applies to tax year 2021 and every tax year 545  
thereafter, as well as to any tax year at issue in an 546  
application for exemption from taxation or any appeal from such 547  
an application pending before the Tax Commissioner, the Board of 548

Tax Appeals, any court of common pleas or court of appeals, or 549  
the Supreme Court on the effective date of that amendment and to 550  
the property that is the subject of any such application or 551  
appeal. That amendment is remedial in nature and the purpose 552  
thereof is to clarify the intent of the General Assembly that 553  
real property described in division (F) of section 5709.121 of 554  
the Revised Code, as amended by this act, is exempt from 555  
taxation. 556

The amendment by this act of section 5715.19 of the 557  
Revised Code applies to complaints or counterclaims to 558  
complaints filed for tax year 2021 or any tax year thereafter. 559

**Section 6.** The amendment by this act of section 5709.91 of 560  
the Revised Code applies to any proceedings commenced or 561  
instruments recorded after the amendment's effective date, and, 562  
so far as the amendment supports the actions taken, also applies 563  
to proceedings that on its effective date are pending, in 564  
progress, or completed, or instruments that have previously been 565  
recorded, notwithstanding the applicable law previously in 566  
effect or any provision to the contrary in a prior resolution, 567  
ordinance, order, advertisement, notice, instrument, or other 568  
proceeding. Any proceedings pending or in progress on the 569  
effective date of the amendment shall be deemed to have been 570  
taken in conformity with the amendment. 571

The authority provided in the amendment by this act of 572  
section 5709.91 of the Revised Code provides additional and 573  
supplemental provisions for the subject matter that may also be 574  
the subject of other laws, and is supplemental to and not in 575  
derogation of any similar authority provided by, derived from, 576  
or implied by the Ohio Constitution, or any other law, including 577  
laws amended by this act, or any charter, order, resolution, or 578

ordinance, and no inference shall be drawn to negate the 579  
authority thereunder by reason of express provisions contained 580  
in the amendment by this act of section 5709.91 of the Revised 581  
Code. 582

**Section 7.** Section 5715.19 of the Revised Code is 583  
presented in this act as a composite of the section as amended 584  
by both S.B. 259 and S.B. 276 of the 133rd General Assembly. The 585  
General Assembly, applying the principle stated in division (B) 586  
of section 1.52 of the Revised Code that amendments are to be 587  
harmonized if reasonably capable of simultaneous operation, 588  
finds that the composite is the resulting version of the section 589  
in effect prior to the effective date of the section as 590  
presented in this act. 591