

H. B. No. 187
As Introduced

_____ moved to amend as follows:

In line 1 of the title, delete "section" and insert "sections 1
5713.01, 5713.03,"; after "5715.012" insert ", 5715.24, 5715.25, 5715.251, 2
and 5715.26" 3

In line 2 of the title, delete "by the Tax" 4

Delete line 3 of the title 5

In line 4 of the title, delete "assessment ratio studies" and insert 6
"to value real property for tax purposes" 7

In line 5, delete "section" and insert "sections 5713.01, 5713.03,"; 8
after "5715.012" insert ", 5715.24, 5715.25, 5715.251, and 5715.26" 9

After line 6, insert: 10

"Sec. 5713.01. (A) Each county shall be the unit for 11
assessing real estate for taxation purposes. The county auditor 12
shall be the assessor of all the real estate in the auditor's 13
county for purposes of taxation, but this section does not 14
affect the power conferred by Chapter 5727. of the Revised Code 15
upon the tax commissioner regarding the valuation and assessment 16



of real property used in railroad operations. 17

(B) The auditor shall assess all the real estate situated 18
in the county at its taxable value in accordance with sections 19
5713.03, 5713.31, and 5715.01 of the Revised Code and with the 20
rules and methods applicable to the auditor's county adopted, 21
prescribed, and promulgated by the tax commissioner. The auditor 22
shall view and appraise or cause to be viewed and appraised at 23
its true value in money, each lot or parcel of real estate, 24
including land devoted exclusively to agricultural use, and the 25
improvements located thereon at least once in each six-year 26
period and the taxable values required to be derived therefrom 27
shall be placed on the auditor's tax list and the county 28
treasurer's duplicate for the tax year ordered by the 29
commissioner pursuant to section 5715.34 of the Revised Code. 30
The commissioner may grant an extension of one year or less if 31
the commissioner finds that good cause exists for the extension. 32
When the auditor so views and appraises, the auditor may enter 33
each structure located thereon to determine by actual view what 34
improvements have been made therein or additions made thereto 35
since the next preceding valuation. The auditor shall revalue 36
and assess at any time all or any part of the real estate in 37
such county, including land devoted exclusively to agricultural 38
use, where the auditor finds that the true or taxable values 39
thereof have changed, and when a conservation easement is 40
created under sections 5301.67 to 5301.70 of the Revised Code. 41
The auditor may increase or decrease the true or taxable value 42
of any lot or parcel of real estate in any township, municipal 43
corporation, or other taxing district by an amount which will 44
cause all real property on the tax list to be valued as required 45
by law, or the auditor may increase or decrease the aggregate 46
value of all real property, or any class of real property, in 47

the county, township, municipal corporation, or other taxing 48
district, or in any ward or other division of a municipal 49
corporation by a per cent or amount which will cause all 50
property to be properly valued and assessed for taxation in 51
accordance with Section 36, Article II, Section 2, Article XII, 52
Ohio Constitution, this section, and sections 5713.03, 5713.31, 53
and 5715.01 of the Revised Code. 54

(C) When the auditor determines to reappraise all the real 55
estate in the county or any class thereof, ~~when the tax~~ 56
~~commissioner orders an~~ or to increase in the aggregate true or 57
taxable value of the real estate in any taxing subdivision, or 58
when the taxable value of real estate is increased by the 59
application of a uniform taxable value per cent of true value 60
pursuant to the order of the commissioner, the auditor shall 61
advertise the completion of the reappraisal or equalization 62
action in a newspaper of general circulation in the county once 63
a week for the three consecutive weeks next preceding the 64
issuance of the tax bills, or as provided in section 7.16 of the 65
Revised Code for the two consecutive weeks next preceding the 66
issuance of the tax bills. When the auditor changes the true or 67
taxable value of any individual parcels of real estate, the 68
auditor shall notify the owner of the real estate, or the person 69
in whose name the same stands charged on the duplicate, by mail 70
or in person, of the changes the auditor has made in the 71
assessments of such property. Such notice shall be given at 72
least thirty days prior to the issuance of the tax bills. 73
Failure to receive notice shall not invalidate any proceeding 74
under this section. 75

(D) The auditor shall make the necessary abstracts from 76
books of the auditor's office containing descriptions of real 77
estate in such county, together with such platbooks and lists of 78

transfers of title to land as the auditor deems necessary in the 79
performance of the auditor's duties in valuing such property for 80
taxation. Such abstracts, platbooks, and lists shall be in such 81
form and detail as the tax commissioner prescribes. 82

(E) The auditor, with the approval of the tax 83
commissioner, may appoint and employ such experts, deputies, 84
clerks, or other employees as the auditor deems necessary to the 85
performance of the auditor's duties as assessor, or, with the 86
approval of the tax commissioner, the auditor may enter into a 87
contract with an individual, partnership, firm, company, or 88
corporation to do all or any part of the work; the amount to be 89
expended in the payment of the compensation of such employees 90
shall be fixed by the board of county commissioners. If, in the 91
opinion of the auditor, the board of county commissioners fails 92
to provide a sufficient amount for the compensation of such 93
employees, the auditor may apply to the tax commissioner for an 94
additional allowance, and the additional amount of compensation 95
allowed by the commissioner shall be certified to the board of 96
county commissioners, and the same shall be final. The salaries 97
and compensation of such experts, deputies, clerks, and 98
employees shall be paid upon the warrant of the auditor out of 99
the general fund or the real estate assessment fund of the 100
county, or both. If the salaries and compensation are in whole 101
or in part fixed by the commissioner, they shall constitute a 102
charge against the county regardless of the amount of money in 103
the county treasury levied or appropriated for such purposes. 104

(F) Any contract for goods or services related to the 105
auditor's duties as assessor, including contracts for mapping, 106
computers, and reproduction on any medium of any documents, 107
records, photographs, microfiche, or magnetic tapes, but not 108
including contracts for the professional services of an 109

appraiser, shall be awarded pursuant to the competitive bidding 110
procedures set forth in sections 307.86 to 307.92 of the Revised 111
Code and shall be paid for, upon the warrant of the auditor, 112
from the real estate assessment fund. 113

(G) Experts, deputies, clerks, and other employees, in 114
addition to their other duties, shall perform such services as 115
the auditor directs in ascertaining such facts, description, 116
location, character, dimensions of buildings and improvements, 117
and other circumstances reflecting upon the value of real estate 118
as will aid the auditor in fixing its true and taxable value 119
and, in the case of land valued in accordance with section 120
5713.31 of the Revised Code, its current agricultural use value. 121
The auditor may also summon and examine any person under oath in 122
respect to any matter pertaining to the value of any real 123
property within the county. 124

Sec. 5713.03. The county auditor, from the best sources 125
of information available, shall determine, as nearly as 126
practicable, the true value of the fee simple estate, as if 127
unencumbered but subject to any effects from the exercise of 128
police powers or from other governmental actions, of each 129
separate tract, lot, or parcel of real property and of 130
buildings, structures, and improvements located thereon and the 131
current agricultural use value of land valued for tax purposes 132
in accordance with section 5713.31 of the Revised Code, in every 133
district, according to the rules prescribed by this chapter and 134
section 5715.01 of the Revised Code, and in accordance with the 135
uniform rules and methods of valuing and assessing real property 136
as adopted, prescribed, and promulgated by the tax commissioner. 137
The auditor shall determine the taxable value of all real 138
property by reducing its true or current agricultural use value 139
by the percentage ordered by the commissioner. In determining 140

the true value of any tract, lot, or parcel of real estate under 141
this section, if such tract, lot, or parcel has been the subject 142
of an arm's length sale between a willing seller and a willing 143
buyer within a reasonable length of time, either before or after 144
the tax lien date, the auditor may consider the sale price of 145
such tract, lot, or parcel to be the true value for taxation 146
purposes. However, the sale price in an arm's length transaction 147
between a willing seller and a willing buyer shall not be 148
considered the true value of the property sold if subsequent to 149
the sale: 150

(A) The tract, lot, or parcel of real estate loses value 151
due to some casualty; 152

(B) An improvement is added to the property. 153

Nothing in this section or section 5713.01 of the Revised 154
Code and no rule adopted under section 5715.01 of the Revised 155
Code shall require the county auditor to change the true value 156
in money of any property in any year except a year ~~in to~~ which 157
~~the tax commissioner is required to determine under~~ section 158
5715.24 of the Revised Code ~~whether the property has been~~ 159
~~assessed as required by law~~ applies. 160

The county auditor shall adopt and use a real property 161
record approved by the commissioner for each tract, lot, or 162
parcel of real property, setting forth the true and taxable 163
value of land and, in the case of land valued in accordance with 164
section 5713.31 of the Revised Code, its current agricultural 165
use value, the number of acres of arable land, permanent pasture 166
land, woodland, and wasteland in each tract, lot, or parcel. The 167
auditor shall record pertinent information and the true and 168
taxable value of each building, structure, or improvement to 169
land, which value shall be included as a separate part of the 170

total value of each tract, lot, or parcel of real property." 171

In line 11, after the second "of" insert "making" 172

In line 12, after "equalization" insert "determinations, for tax 173
years before 2024, or recommendations, for tax year 2024 and thereafter, 174
pursuant to section 5715.24 of the Revised Code" 175

In line 33, strike through "the" and insert "making"; strike through 176
the first "of" and insert "determinations, for tax years before 2024, or 177
recommendations, for tax year 2024 and thereafter, with respect to" 178

In line 34, strike through "Such" and insert "The commissioner shall 179
not use such" 180

In line 35, delete "or a county auditor"; strike through "shall not 181
be applied by the commissioner" and insert "or a county auditor in making 182
equalization determinations or recommendations, as applicable," 183

In line 36, strike through "for the" 184

In line 37, strike through "purpose of equalization" 185

After line 48, insert: 186

"Sec. 5715.24. (A) The tax commissioner, annually, shall 187
~~determine~~ analyze whether the real property and the various 188
classes thereof in the several counties, municipal corporations, 189
and taxing districts which have completed a sexennial 190
reappraisal in the current year and which will have the new 191
taxable values placed on the tax list and duplicate have been 192
assessed as required by law, and whether the values set forth in 193
the agricultural land tax list in such taxing districts 194
correctly reflect the true and agricultural use values of the 195
lands contained therein. The ~~determination shall be made~~ 196
commissioner shall complete this analysis prior to the first 197

Monday in August unless the commissioner, for good cause, 198
extends the date. If, ~~in the commissioner finds that~~ 199
commissioner's opinion, the real property or any class thereof 200
in any such county, municipal corporation, or taxing district, 201
as reported to it by the several county auditors of the counties 202
that have completed such reappraisal, is not listed for taxation 203
or recorded on the agricultural land tax list in accordance 204
therewith, the commissioner shall recommend an increase or 205
decrease in the appropriate aggregate value of the real property 206
or any class thereof in any such county, township, municipal 207
corporation, taxing district, or ward or division of a municipal 208
corporation, by a per cent or amount that, in the commissioner's 209
opinion, will cause such property to be correctly valued on the 210
agricultural land tax list and to be correctly assessed on the 211
tax list at its taxable value so that every class of real 212
property shall be listed and valued for taxation and valued for 213
purposes of sections 5713.33 to 5713.35 of the Revised Code as 214
required by law. In ~~determining~~ analyzing whether a class of 215
real property has been assessed at its correct taxable value and 216
in ~~determining~~ recommending any per cent or amount by which the 217
aggregate value of the class from a prior year ~~shall~~ should be 218
increased or decreased to be correctly assessed, the 219
commissioner shall consider only the aggregate values of 220
property that existed in the prior year and that is to be taxed 221
in the current year. In addition to any other adjustments the 222
commissioner ~~considers~~ recommends as necessary to comply with 223
this requirement, the value of new construction shall not be 224
regarded as an increase in such aggregate value from the prior 225
year, and the value of property destroyed or demolished since 226
the prior year shall be deducted from the aggregate value of 227
that class for the prior year. 228

~~In implementing~~ A county auditor may implement all or a 229
portion of any increase or decrease in valuation of real 230
property ~~ordered~~ recommended by the commissioner pursuant to 231
this section, the county. When implementing any such increase 232
or decrease, the auditor shall, when practicable, increase or 233
decrease the taxable valuation of parcels in accordance with 234
actual changes in valuation of real property which occur in 235
different subdivisions, neighborhoods, or among classes of real 236
property in the county. 237

(B) Division (A) of this section also applies to a county 238
in the third calendar year following the year in which a 239
sexennial reappraisal is completed. 240

Sec. 5715.25. If the tax commissioner ~~increases~~ 241
recommends an increase or decreases decrease in the aggregate 242
value of the real property or any class thereof on the tax list 243
or agricultural land tax list in any taxing district or 244
subdivision of the state under section 5715.24 of the Revised 245
Code, ~~he~~ the commissioner shall transmit to each county auditor 246
a statement which specifies the amount or per cent ~~to that the~~ 247
commissioner recommends be added to or deducted from the 248
valuation of such property or class thereof in each taxing 249
district or subdivision in ~~his~~ the county auditor's county. 250

Sec. 5715.251. The ~~county auditor~~ tax commissioner may 251
appeal to the board of tax appeals any ~~determination of change~~ 252
county auditor's adjustment, or lack of adjustment, in the 253
abstract of real property of a taxing district in the auditor's 254
county that ~~is made by~~ does not conform with the recommendations 255
made by the tax commissioner under section 5715.24 of the 256
Revised Code. The ~~appeal~~ commissioner shall ~~be taken~~ file the 257
notice of appeal with the board and the auditor within thirty 258

days after receipt of ~~the statement by the county auditor of the~~ 259
~~commissioner's determination by the filing by the county auditor~~ 260
~~of a notice of appeal with the board and the commissioner~~ an 261
adjusted abstract or notice declining to make adjustments under 262
division (A) of section 5715.26 of the Revised Code. Such notice 263
of appeal shall set forth the ~~determination~~ recommendations of 264
the commissioner, as well as the auditor's abstract or adjusted 265
abstract appealed from and the errors therein complained of. 266
Proof of the filing of such notice with the ~~commissioner~~ auditor 267
shall be filed with the board. The board shall have exclusive 268
jurisdiction of the appeal. 269

In all such appeals, the ~~commissioner~~ county auditor shall 270
be made appellee. Unless waived, notice of the appeal shall be 271
served upon the ~~commissioner~~ auditor by certified mail. The 272
prosecuting attorney shall represent the ~~county~~ auditor in such 273
an appeal. 274

The ~~commissioner~~ auditor, upon written demand filed by the 275
~~county auditor~~ commissioner, shall within thirty days after the 276
filing of such demand file with the board ~~a certified transcript~~ 277
~~of the record of the commissioner's proceedings pertaining any~~ 278
records or evidence that the auditor used to compile the 279
determination abstract or adjusted abstract complained of ~~and,~~ 280
including the evidence the ~~commissioner~~ auditor considered in 281
making such determination ~~declining to make the commissioner's~~ 282
recommended changes. 283

If upon hearing and consideration of such record and 284
evidence the board decides that the ~~determination~~ abstract or 285
adjusted abstract appealed from is reasonable and lawful, it 286
shall affirm the same, but if the board decides that such 287
~~determination~~ abstract is unreasonable or unlawful, the board 288

shall ~~reverse and vacate the determination or~~ order the auditor 289
to modify it and shall enter final order in accordance with such 290
modification. 291

The secretary of the board shall send the order of the 292
board to the county auditor and to the commissioner, and they 293
shall take such action in connection therewith as is required to 294
give effect to the order of the board. At the request of the 295
county auditor, the board of tax appeal's order shall be sent by 296
certified mail at the county auditor's expense. 297

Sec. 5715.26. (A) (1) Upon receiving the statement 298
required by section 5715.25 of the Revised Code, the county 299
auditor ~~shall forthwith~~ may add to or deduct from each tract, 300
lot, or parcel of real property or class of real property all or 301
a portion of the ~~required~~ recommended percentage or amount of 302
the valuation thereof, adding or deducting any sum less than 303
five dollars so that the value of any separate tract, lot, or 304
parcel of real property shall be ten dollars or some multiple 305
thereof. 306

(2) After making ~~the any~~ additions or deductions ~~required~~ 307
~~by under~~ this section, the auditor shall transmit to the tax 308
commissioner the appropriate adjusted abstract of the real 309
property of each taxing district in the auditor's county in 310
which an adjustment was ~~required~~ made. If the auditor does not 311
make any adjustments to the abstract of real property of any 312
taxing district, the auditor shall so notify the tax 313
commissioner. 314

~~(3) If the commissioner increases or decreases the~~ 315
~~aggregate value of the real property or any class thereof in any~~ 316
~~county or taxing district thereof and does not receive within~~ 317
~~ninety days thereafter an adjusted abstract conforming to its~~ 318

~~statement for such county or taxing district therein, the 319
commissioner shall withhold from such county or taxing district 320
therein fifty per cent of its share in the distribution of state 321
revenues to local governments pursuant to sections 5747.50 to 322
5747.55 of the Revised Code and shall direct the department of 323
education and workforce to withhold therefrom fifty per cent of 324
state revenues to school districts pursuant to Chapter 3317. of 325
the Revised Code. The commissioner shall withhold the 326
distribution of such funds until such county auditor has 327
complied with this division, and the department shall withhold 328
the distribution of such funds until the commissioner has 329
notified the department that such county auditor has complied 330
with this division. 331~~

~~(B) (1) If the commissioner's determination is appealed 332
commissioner files an appeal under section 5715.251 of the 333
Revised Code, the county auditor, treasurer, and all other 334
officers shall forthwith proceed with the levy and collection of 335
the current year's taxes in the manner prescribed by law. The 336
taxes shall be determined and collected as ~~if the commissioner~~ 337
~~had determined under section 5715.24 of the Revised Code that~~ 338
~~the real property and the various classes thereof in the county~~ 339
~~as shown in the auditor's abstract were assessed for taxation~~ 340
~~and the true and agricultural use values were recorded on the~~ 341
~~agricultural land tax list as required by law, as adjusted under~~ 342
division (A) of this section. 343~~

~~(2) If as a result of the appeal to the board it is 344
finally determined either that all real property and the various 345
classes thereof have not been assessed as required by law or 346
that the values set forth in the agricultural land tax list do 347
not correctly reflect the true and agricultural use values of 348
the lands contained therein, the county auditor shall forthwith 349~~

add to or deduct from each tract, lot, or parcel of real 350
property or class of real property the required percentage or 351
amount of the valuation in accordance with the order of the 352
board or judgment of the court to which the board's order was 353
appealed, and the taxes on each tract, lot, or parcel and the 354
percentages required by section 319.301 of the Revised Code 355
shall be recomputed using the valuation as finally determined. 356
The order or judgment making the final determination shall 357
prescribe the time and manner for collecting, crediting, or 358
refunding the resultant increases or decreases in taxes." 359

In line 49, delete "section" and insert "sections 5713.01, 360
5713.03,"; after "5715.012" insert ", 5715.24, 5715.25, 5715.251, and 361
5715.26" 362

In line 50, delete "is" and insert "are" 363

In line 51, after "3." insert "(A)" 364

After line 73, insert: 365

"(B) The amendment by this act of sections 5713.01, 366
5713.03, 5715.24, 5715.25, 5715.251, and 5715.26 of the Revised 367
Code applies to tax year 2024 and every tax year thereafter." 368

The motion was _____ agreed to.

SYNOPSIS 369

County auditor role in equalization 370

R.C. 5713.01, 5713.03, 5715.012, 5715.24, 5715.25, 371
5715.251, and 5715.26 372

Gives county auditors, rather the Tax Commissioner, the	373
final authority regarding the property tax equalization of a	374
county's real property -- i.e., the determination of whether all	375
property in the county is taxed according to a uniform 35% of	376
its true or current agricultural use value. Current law requires	377
the Commissioner to make this determination, and requires	378
auditors to adjust their property values in accordance with the	379
Commissioner's determination.	380
Requires, instead, that the Commissioner make	381
recommendations regarding the equalization of a county's	382
property values, and requires the county auditor to consider	383
those recommendations in finalizing property values.	384
Allows the Commissioner to appeal to the Board of Tax	385
Appeals (BTA) a county's auditor decision to disregard the	386
Commissioner's recommendations. Under current law, auditors may	387
appeal the Commissioner's equalization determination to the BTA.	388