

H. B. No. 344
As Introduced

_____ moved to amend as follows:

In line 2120, strike through "(A) (8)" and insert "(A) (8) (a)" 1

In line 2124, after "(8)" insert "(a)" 2

After line 2134, insert: 3

"(b) Any third party complainant shall submit, with the
complaint, a sworn affidavit stating whether the third party
complainant is or is not acting on behalf of a legislative
authority or mayor." 4
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In line 2143, delete "or a person acting on behalf of a board of
education" 8
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In line 2165, delete "or a person acting on behalf of a" 10

In line 2166, delete "board of education" 11

In line 2174, delete "of education or the person acting on behalf
of" 12
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In line 2175, delete "the board" 14

In line 2180, delete "person acting on behalf of the board," 15



In line 2334, delete " <u>Before</u> " and insert " <u>If</u> "	16
In line 2338, after " <u>shall</u> " insert " <u>order the legislative authority,</u> <u>mayor, or person to pay any costs and reasonable attorney's fees incurred</u> <u>by the property owner in connection with the complaint.</u> "; delete " <u>provide</u> <u>notice to the political subdivision on</u> "	17 18 19 20
Delete lines 2339 through 2368 and insert:	21
" <u>(L) Any person who knowingly makes a false statement in</u> <u>an affidavit furnished under division (A) (8) (b) of this section</u> <u>is guilty of falsification under division (A) (11) of section</u> <u>2921.13 of the Revised Code.</u> "	22 23 24 25
In line 2454, delete "section" and insert "sections"; after "2506.01" insert ", 5715.19, and 5717.01"	26 27
In line 2455, after "Code" insert "applies to original complaints, counter-complaints, or appeals filed or private payment agreements entered into on or after the effective date of this section."; delete "is intended to be a remedial measure to clarify"	28 29 30 31
Delete lines 2456 through 2465	32
In line 2466, delete "amendment applies to tax year 2023 and after"	33
Delete lines 2467 through 2481	34

The motion was _____ agreed to.

SYNOPSIS 35

Property tax complaint requirements and application 36

R.C. 5715.19; Section 4

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Removes the bill's penalty on subdivisions that fail to
comply with property tax complaint filing requirements. Instead,
requires that if a subdivision, or a third party acting on a
subdivision's behalf, files a complaint that does not comply
with those requirements, the subdivision or third party must pay
the property owner's costs and attorney's fees.

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Requires a third party complainant to file an affidavit,
with a board of revision complaint, stating whether the
complainant is or is not acting on behalf of a subdivision.
Falsification of such an affidavit is a first degree
misdemeanor.

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Removes a provision of the bill that specifically allows
third parties acting on behalf of a school board to file
counter-complaints. Current law only specifically allows the
property owner or a school board to file counter-complaints.

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Limits the application of the bill's changes relating to
property tax complaints only to complaints, counter-complaints,
and appeals filed on or after the provision's effective date.
The bill currently includes various other application dates
allowing certain changes to apply to complaints filed for tax
year 2022 or 2023 and thereafter, counter-complaints filed for
tax year 2022 and thereafter, and appeals to a court of common
pleas filed for tax year 2021 and thereafter.

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