

S. B. No. 186
As Passed by the Senate

_____ moved to amend as follows:

- In line 1 of the title, after "323.74" insert ", 5713.01" 1
- In line 2 of the title, after "5713.18" insert ", 5715.24" 2
- In line 5 of the title, delete "and" and insert ",," 3
- In line 7 of the title, after "property" insert ", and to authorize 4
the Tax Commissioner to temporarily extend a county's property tax 5
revaluation period to equalize the number of parcels assessed statewide 6
each year" 7
- In line 8, after "323.74" insert ", 5713.01" 8
- In line 9, after "5713.18" insert ", 5715.24" 9
- After line 380, 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, subject to division (H) of this section, and the taxable 27
values required to be derived therefrom shall be placed on the 28
auditor's tax list and the county treasurer's duplicate for the 29
tax year ordered by the commissioner pursuant to section 5715.34 30
of the Revised Code. The commissioner may grant an extension of 31
one year or less if the commissioner finds that good cause 32
exists for the extension. When the auditor so views and 33
appraises, the auditor may enter each structure located thereon 34
to determine by actual view what improvements have been made 35
therein or additions made thereto since the next preceding 36
valuation. The auditor shall revalue and assess at any time all 37
or any part of the real estate in such county, including land 38
devoted exclusively to agricultural use, where the auditor finds 39
that the true or taxable values thereof have changed, and when a 40
conservation easement is created under sections 5301.67 to 41
5301.70 of the Revised Code. The auditor may increase or 42
decrease the true or taxable value of any lot or parcel of real 43
estate in any township, municipal corporation, or other taxing 44
district by an amount which will cause all real property on the 45
tax list to be valued as required by law, or the auditor may 46
increase or decrease the aggregate value of all real property, 47

or any class of real property, in the county, township, 48
municipal corporation, or other taxing district, or in any ward 49
or other division of a municipal corporation by a per cent or 50
amount which will cause all property to be properly valued and 51
assessed for taxation in accordance with Section 36, Article II, 52
Section 2, Article XII, Ohio Constitution, this section, and 53
sections 5713.03, 5713.31, 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 increase in the aggregate true or taxable 57
value of the real estate in any taxing subdivision, or when the 58
taxable value of real estate is increased by the application of 59
a uniform taxable value per cent of true value pursuant to the 60
order of the commissioner, the auditor shall advertise the 61
completion of the reappraisal or equalization action in a 62
newspaper of general circulation in the county once a week for 63
the three consecutive weeks next preceding the issuance of the 64
tax bills, or as provided in section 7.16 of the Revised Code 65
for the two consecutive weeks next preceding the issuance of the 66
tax bills. When the auditor changes the true or taxable value of 67
any individual parcels of real estate, the auditor shall notify 68
the owner of the real estate, or the person in whose name the 69
same stands charged on the duplicate, by mail or in person, of 70
the changes the auditor has made in the assessments of such 71
property. Such notice shall be given at least thirty days prior 72
to the issuance of the tax bills. Failure to receive notice 73
shall not invalidate any proceeding under this section. 74

(D) The auditor shall make the necessary abstracts from 75
books of the auditor's office containing descriptions of real 76
estate in such county, together with such platbooks and lists of 77
transfers of title to land as the auditor deems necessary in the 78

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

(E) The auditor, with the approval of the tax 82
commissioner, may appoint and employ such experts, deputies, 83
clerks, or other employees as the auditor deems necessary to the 84
performance of the auditor's duties as assessor, or, with the 85
approval of the tax commissioner, the auditor may enter into a 86
contract with an individual, partnership, firm, company, or 87
corporation to do all or any part of the work; the amount to be 88
expended in the payment of the compensation of such employees 89
shall be fixed by the board of county commissioners. If, in the 90
opinion of the auditor, the board of county commissioners fails 91
to provide a sufficient amount for the compensation of such 92
employees, the auditor may apply to the tax commissioner for an 93
additional allowance, and the additional amount of compensation 94
allowed by the commissioner shall be certified to the board of 95
county commissioners, and the same shall be final. The salaries 96
and compensation of such experts, deputies, clerks, and 97
employees shall be paid upon the warrant of the auditor out of 98
the general fund or the real estate assessment fund of the 99
county, or both. If the salaries and compensation are in whole 100
or in part fixed by the commissioner, they shall constitute a 101
charge against the county regardless of the amount of money in 102
the county treasury levied or appropriated for such purposes. 103

(F) Any contract for goods or services related to the 104
auditor's duties as assessor, including contracts for mapping, 105
computers, and reproduction on any medium of any documents, 106
records, photographs, microfiche, or magnetic tapes, but not 107
including contracts for the professional services of an 108
appraiser, shall be awarded pursuant to the competitive bidding 109

procedures set forth in sections 307.86 to 307.92 of the Revised Code and shall be paid for, upon the warrant of the auditor, from the real estate assessment fund.

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

(H) Not later than ninety days after the effective date of this amendment, the tax commissioner shall submit to the general assembly a report, prepared in consultation with county auditors, in accordance with division (B) of section 101.68 of the Revised Code that shall propose extensions of not more than one year of the revaluation of real property required under this section or division (B) of section 5715.24 of the Revised Code in any county for the purpose of equalizing real property assessment cycles and in order to have approximately the same number of parcels assessed in each revaluation cycle. The extensions shall begin in tax year 2030 and continue through tax year 2035 and shall be arranged by county and tax year.

Beginning in tax year 2030 and continuing through tax year 2035, the commissioner shall order the extension of the revaluation of real property in each county for each such tax year, as proposed in the report submitted under this division."

After line 391, insert: 140

"Sec. 5715.24. (A) The tax commissioner, annually, shall 141
determine whether the real property and the various classes 142
thereof in the several counties, municipal corporations, and 143
taxing districts which have completed a sexennial reappraisal in 144
the current year and which will have the new taxable values 145
placed on the tax list and duplicate have been assessed as 146
required by law, and whether the values set forth in the 147
agricultural land tax list in such taxing districts correctly 148
reflect the true and agricultural use values of the lands 149
contained therein. The determination shall be made prior to the 150
first Monday in August unless the commissioner, for good cause, 151
extends the date. If the commissioner finds that the real 152
property or any class thereof in any such county, municipal 153
corporation, or taxing district, as reported to it by the 154
several county auditors of the counties that have completed such 155
reappraisal is not listed for taxation or recorded on the 156
agricultural land tax list in accordance therewith, the 157
commissioner shall increase or decrease the appropriate 158
aggregate value of the real property or any class thereof in any 159
such county, township, municipal corporation, taxing district, 160
or ward or division of a municipal corporation, by a per cent or 161
amount that will cause such property to be correctly valued on 162
the agricultural land tax list and to be correctly assessed on 163
the tax list at its taxable value so that every class of real 164
property shall be listed and valued for taxation and valued for 165
purposes of sections 5713.33 to 5713.35 of the Revised Code as 166
required by law. In determining whether a class of real property 167
has been assessed at its correct taxable value and in 168
determining any per cent or amount by which the aggregate value 169
of the class from a prior year shall be increased or decreased 170

to be correctly assessed, the commissioner shall consider only 171
the aggregate values of property that existed in the prior year 172
and that is to be taxed in the current year. In addition to any 173
other adjustments the commissioner considers necessary to comply 174
with this requirement, the value of new construction shall not 175
be regarded as an increase in such aggregate value from the 176
prior year, and the value of property destroyed or demolished 177
since the prior year shall be deducted from the aggregate value 178
of that class for the prior year. 179

In implementing any increase or decrease in valuation of 180
real property ordered by the commissioner pursuant to this 181
section, the county auditor shall, when practicable, increase or 182
decrease the taxable valuation of parcels in accordance with 183
actual changes in valuation of real property which occur in 184
different subdivisions, neighborhoods, or among classes of real 185
property in the county. 186

(B) Division (A) of this section also applies to a county 187
in the third calendar year following the year in which a 188
sexennial reappraisal is completed, subject to division (H) of 189
section 5713.01 of the Revised Code." 190

In line 917, after "323.74" insert ", 5713.01"; after "5713.18" 191
insert ", 5715.24" 192

The motion was _____ agreed to.

SYNOPSIS 193

Temporary property tax revaluation extension 194

R.C. 5713.01 and 5715.24

195

Requires the Tax Commissioner to recommend, in a report to 196
the General Assembly prepared in consultation with county 197
auditors, and implement one-year extensions, for tax years 2030 198
to 2035, to some counties' property tax revaluation years, which 199
normally occur every three years, with the goal of equalizing 200
assessment cycles and having approximately the same number of 201
parcels assessed each year. 202