

H. B. No. 124
As Introduced

_____ moved to amend as follows:

In line 1 of the title, after "5715.012" insert ", 5715.16" 1

In line 5, after "5715.012" insert ", 5715.16" 2

After line 40, insert: 3

"**Sec. 5715.16.** On the second Monday of ~~June~~May, annually, 4
the county auditor shall lay before the county board of revision 5
the returns of ~~his~~the auditor's assessment of real property for 6
the current year, and such board shall forthwith proceed to 7
revise the assessment and returns of such real property. If the 8
board finds that any tract, lot, or parcel of land, or any 9
buildings, structures, or improvements thereon, or any minerals 10
therein, or rights thereto have been improperly listed either as 11
to the name of the owner or the description or quantity thereof, 12
or have been incorrectly valued, or have been omitted and not 13
yet valued, it shall make the necessary corrections and give to 14
each such incorrectly valued or omitted tract, lot, or parcel of 15
land, or any buildings, structures, or improvements thereon, or 16
any minerals therein or rights thereto, their corrected taxable 17
value. 18



The auditor shall not make up ~~his~~ the auditor's tax list 19
and duplicate nor advertise as provided in section 5715.17 of 20
the Revised Code until the board has completed its work under 21
this section and returned to the auditor all the returns laid 22
before it with the revisions thereof." 23

In line 85, before "If" insert "The board shall render its decision 24
on any appeal filed under this section on or before the last day of the 25
tax year in which the appeal is filed." 26

In line 169, after "5715.012" insert ", 5715.16" 27

In line 173, delete "2025" and insert "2026" 28

The motion was _____ agreed to.

SYNOPSIS 29

Property tax sales equalization 30

R.C. 5715.16 and 5715.251; Section 3 31

Modifies the deadline for a county auditor to submit a 32
property tax abstract to the county board of revision (BOR), 33
from the second Monday of June to the second Monday of May. 34
Accordingly, provides for an earlier certification of the 35
abstract to TAX, since that certification occurs immediately 36
after the BOR reviews the abstract. 37

Requires the Board of Tax Appeals (BTA) to issue a 38
decision on an appeal of a TAX order to adjust property values 39
or an auditor's property sales sample by the end of the tax year 40
in which the appeal is filed. Current law does not impose a 41

deadline on the BTA for adjudicating appeals of TAX orders to	42
adjust property values.	43
Applies the bill's changes starting in tax year 2026,	44
rather than tax year 2025.	45