

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 124

Representatives Thomas, D., Hall, T.

Cosponsors: Representatives Bird, Daniels, Gross, Lear, Miller, K., Stephens

A BILL

To amend sections 5715.012, 5715.251, and 5715.26 1
of the Revised Code to modify the process for 2
making property tax sales-assessment ratio 3
studies. 4

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

Section 1. That sections 5715.012, 5715.251, and 5715.26 5
of the Revised Code be amended to read as follows: 6

Sec. 5715.012. The tax commissioner shall make sales- 7
assessment ratio studies of sales and assessments of real 8
property for the purpose of determining the common level of 9
assessment of real property within the counties pursuant to 10
section 5715.19 of the Revised Code and for the purpose of 11
equalization. Such studies shall be based solely on a 12
representative sampling of sales provided to the commissioner by 13
the county auditor. That sample shall include only open market 14
arms' length sales occurring during the three years prior to the 15
tax year to which the sample is applied ~~of open market arms'~~ 16
~~length sales by~~ between a willing seller to a willing buyer for 17
a current like use within the class or classes of real property 18

sampled ~~by the board~~. Where there are not sufficient arms' 19
length sales to constitute a representative sampling for such 20
studies within a class, the ~~commissioner-auditor~~ may also 21
conduct appraisals of real property in that class, which shall 22
be a part of such studies. 23

Such studies and other information of the commissioner may 24
be used by the commissioner as guidelines, where applicable, in 25
the equalization of a class or classes of real property. Such 26
studies or other information of the commissioner shall not be 27
applied by the commissioner on a taxing district, countywide, or 28
statewide basis for the purpose of equalization unless the 29
~~commissioner-auditor~~ first finds there are sufficient arms' 30
length sales for a like use included in the sample in a class, 31
or arms' length sales and appraisals conducted by the 32
~~commissioner-auditor~~ for a like use included in the sample in a 33
class, to provide an indication that said sales or sales and 34
appraisals in the class are representative of all parcels in the 35
class. 36

In addition, the commissioner shall make other studies of 37
the value of real property within the counties which may be used 38
as guidelines, where applicable, in the equalization of a class 39
or classes of real property. 40

Sec. 5715.251. ~~The county auditor may appeal~~ (A) The 41
following appeals may be taken to the board of tax appeals: 42

(1) A county auditor may appeal any determination of 43
change in the abstract of real property of a taxing district in 44
the auditor's county that is made by the tax commissioner under 45
section 5715.24 of the Revised Code. 46

(2) The commissioner may appeal an auditor's determination 47

of the sales included in the representative sampling of sales 48
required to be used by the commissioner in making sales- 49
assessment ratio studies under section 5715.012 of the Revised 50
Code. 51

~~The~~ (B) An appeal filed under division (A) of this section 52
shall be taken within thirty days after receipt of the statement 53
by the county auditor of the commissioner's determination ~~by the~~ 54
~~filing by the county auditor of or after the commissioner's~~ 55
receipt of the representative sample, as applicable. For an 56
appeal under division (A) (1) of this section, the commissioner 57
shall be made appellee, and for an appeal under division (A) (2) 58
of this section, the county auditor shall be made appellee. The 59
appellant shall file a notice of appeal with the board and the 60
~~commissioner~~appellee. Such notice of appeal shall set forth the 61
determination of the commissioner or the auditor's 62
representative sample appealed from, as applicable, and the 63
errors therein complained of. Proof of the filing of such notice 64
with the ~~commissioner~~ appellee shall be filed with the board. 65
The board shall have exclusive jurisdiction of the appeal. 66

~~In all such appeals the commissioner shall be made~~ 67
~~appellee.~~ Unless waived, notice of the appeal shall be served 68
upon the ~~commissioner~~ appellee by certified mail. The 69
prosecuting attorney shall represent the county auditor in such 70
an appeal. 71

~~The~~ (C) For an appeal under division (A) (1) of this 72
section, the commissioner, upon written demand filed by the 73
county auditor, shall within thirty days after the filing of 74
such demand file with the board a certified transcript of the 75
record of the commissioner's proceedings pertaining to the 76
determination complained of and the evidence the commissioner 77

considered in making such determination. For an appeal under 78
division (A) (2) of this section, the auditor, upon written 79
demand filed by the commissioner, shall file with the board any 80
evidence the auditor considered in determining the contents of 81
the representative sampling of sales. The board shall notify the 82
auditor of the deadline, determined by the board, by which the 83
auditor shall file such evidence. 84

If upon hearing and consideration of such record and 85
evidence the board decides that the determination or sample 86
appealed from is reasonable and lawful, it shall affirm the 87
same, but if the board decides that such determination or sample 88
is unreasonable or unlawful, the board shall reverse and vacate 89
the determination or ~~modify it~~ shall modify the determination or 90
sample and enter a final order in accordance with such 91
modification. 92

The secretary of the board shall send the order of the 93
board to the county auditor and to the commissioner, and they 94
shall take such action in connection therewith as is required to 95
give effect to the order of the board. At the request of the 96
county auditor, the board of tax appeal's order shall be sent by 97
certified mail at the county auditor's expense. 98

Sec. 5715.26. (A) (1) Upon receiving the statement required 99
by section 5715.25 of the Revised Code, the county auditor shall 100
forthwith add to or deduct from each tract, lot, or parcel of 101
real property or class of real property the required percentage 102
or amount of the valuation thereof, adding or deducting any sum 103
less than five dollars so that the value of any separate tract, 104
lot, or parcel of real property shall be ten dollars or some 105
multiple thereof. 106

(2) After making the additions or deductions required by 107

this section, the auditor shall transmit to the tax commissioner 108
the appropriate adjusted abstract of the real property of each 109
taxing district in the auditor's county in which an adjustment 110
was required. 111

~~(3) If the commissioner increases or decreases the~~ 112
~~aggregate value of the real property or any class thereof in any~~ 113
~~county or taxing district thereof and does not receive within~~ 114
~~ninety days thereafter an adjusted abstract conforming to its~~ 115
~~statement for such county or taxing district therein~~ 116
If an 117
auditor fails to comply with division (A) (2) of this section 118
within ninety days after either the auditor receives the 119
statement required by section 5715.25 of the Revised Code or the 120
board of tax appeals enters a final order regarding the appeal 121
of a commissioner determination, the commissioner shall withhold 122
from such county or taxing district therein fifty per cent of 123
its share in the distribution of state revenues to local 124
governments pursuant to sections 5747.50 to 5747.55 of the 125
Revised Code and shall direct the department of education and 126
workforce to withhold therefrom fifty per cent of state revenues 127
to school districts pursuant to Chapter 3317. of the Revised 128
Code. The commissioner shall withhold the distribution of such 129
funds until such county auditor has complied with this division, 130
and the department shall withhold the distribution of such funds 131
until the commissioner has notified the department that such 132
county auditor has complied with this division.

~~(B) (1) If the commissioner's determination is appealed an~~ 133
appeal is filed under section 5715.251 of the Revised Code, the 134
county auditor, treasurer, and all other officers shall 135
forthwith proceed with the levy and collection of the current 136
year's taxes in the manner prescribed by law. ~~The~~ In the case of 137
an appeal filed under division (A) (1) of that section, the taxes 138

shall be determined and collected as if the commissioner had 139
determined under section 5715.24 of the Revised Code that the 140
real property and the various classes thereof in the county as 141
shown in the auditor's abstract were assessed for taxation and 142
the true and agricultural use values were recorded on the 143
agricultural land tax list as required by law. In the case of an 144
appeal filed under division (A) (2) of that section, the taxes 145
shall be determined and collected as if the commissioner had 146
determined any change in the abstract of real property of a 147
taxing district under section 5715.24 of the Revised Code by 148
using the representative sampling of sales provided by the 149
county auditor without adjustment. 150

(2) If as a result of the appeal to the board it is 151
finally determined ~~either~~ that adjustments are required to an 152
auditor's representative sampling of sales, that all real 153
property and the various classes thereof have not been assessed 154
as required by law, or that the values set forth in the 155
agricultural land tax list do not correctly reflect the true and 156
agricultural use values of the lands contained therein, the 157
county auditor shall forthwith add to or deduct from each tract, 158
lot, or parcel of real property or class of real property the 159
required percentage or amount of the valuation in accordance 160
with the order of the board or judgment of the court to which 161
the board's order was appealed, and the taxes on each tract, 162
lot, or parcel and the percentages required by section 319.301 163
of the Revised Code shall be recomputed using the valuation as 164
finally determined. The order or judgment making the final 165
determination shall prescribe the time and manner for 166
collecting, crediting, or refunding the resultant increases or 167
decreases in taxes. 168

Section 2. That existing sections 5715.012, 5715.251, and 169

5715.26 of the Revised Code are hereby repealed. 170

Section 3. The amendment by this act of sections 5715.012, 171
5715.251, and 5715.26 of the Revised Code applies to tax year 172
2025 and every tax year thereafter. 173