As Introduced

136th General Assembly
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2025-2026

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 of the Revised Code to modify the process for making property tax sales-assessment ratio studies.

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

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

Sec. 5715.012. The tax commissioner shall make sales-assessment ratio studies of sales and assessments of real property for the purpose of determining the common level of assessment of real property within the counties pursuant to section 5715.19 of the Revised Code and for the purpose of equalization. Such studies shall be based solely on a representative sampling of sales provided to the commissioner by the county auditor. That sample shall include only open market arms' length sales occurring during the three years prior to the tax year to which the sample is applied ~~of open market arms' length sales by~~ between a willing seller to a willing buyer for a current like use within the class or classes of real property sampled~~ by the board~~. Where there are not sufficient arms' length sales to constitute a representative sampling for such studies within a class, the ~~commissioner~~ auditor may also conduct appraisals of real property in that class, which shall be a part of such studies.

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

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

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

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

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

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

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

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

~~The~~ (C) For an appeal under division (A)(1) of this section, the commissioner, upon written demand filed by the county auditor, shall within thirty days after the filing of such demand file with the board a certified transcript of the record of the commissioner's proceedings pertaining to the determination complained of and the evidence the commissioner considered in making such determination. For an appeal under division (A)(2) of this section, the auditor, upon written demand filed by the commissioner, shall file with the board any evidence the auditor considered in determining the contents of the representative sampling of sales. The board shall notify the auditor of the deadline, determined by the board, by which the auditor shall file such evidence.

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

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

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

(2) After making the additions or deductions required by

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

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

(B)(1) If ~~the commissioner's determination is appealed~~ an appeal is filed under section 5715.251 of the Revised Code, the county auditor, treasurer, and all other officers shall forthwith proceed with the levy and collection of the current year's taxes in the manner prescribed by law. ~~The~~ In the case of an appeal filed under division (A)(1) of that section, the taxes shall be determined and collected as if the commissioner had determined under section 5715.24 of the Revised Code that the real property and the various classes thereof in the county as shown in the auditor's abstract were assessed for taxation and the true and agricultural use values were recorded on the agricultural land tax list as required by law. In the case of an appeal filed under division (A)(2) of that section, the taxes shall be determined and collected as if the commissioner had determined any change in the abstract of real property of a taxing district under section 5715.24 of the Revised Code by using the representative sampling of sales provided by the county auditor without adjustment.

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

Section 2. That existing sections 5715.012, 5715.251, and

5715.26 of the Revised Code are hereby repealed.

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