As Reported by the Senate Local Government Committee

136th General Assembly

Regular Session

Am. H. B. No. 124

2025-2026

Representatives Thomas, D., Hall, T.

Cosponsors: Representatives Bird, Daniels, Gross, Lear, Miller, K., Stephens, Abrams, Brennan, Barhorst, Brownlee, Click, Creech, Deeter, Denson, Dovilla, Fischer, Fowler Arthur, Ghanbari, Glassburn, Grim, Hall, D., Hiner, Holmes, Humphrey, John, Johnson, King, Kishman, Lett, Lorenz, Mathews, A., McNally, Miller, J., Miller, M., Mohamed, Newman, Peterson, Plummer, Ray, Ritter, Roemer, Santucci, Schmidt, Sigrist, Somani, Swearingen, Thomas, C., Tims, Upchurch, White, A., White, E., Williams, Workman, Young

Senator Koehler

A BILL

Го	amend sections 5715.012, 5715.16, 5715.251, and	1
	5715.26 of the Revised Code to modify the	2
	process for making property tax sales-assessment	3
	ratio studies.	4

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

Section 1 . That sections 5715.012, 5715.16, 5715.251, and	5
5715.26 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 <u>solely</u> 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 <u>between</u> 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 <u>auditor</u> 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 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. 5715.16. On the second Monday of JuneMay, annually,

the county auditor shall lay before the county board of revision

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the returns of his the auditor's assessment of real property for

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Code.

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the current year, and such board shall forthwith proceed to	44
revise the assessment and returns of such real property. If the	45
board finds that any tract, lot, or parcel of land, or any	46
buildings, structures, or improvements thereon, or any minerals	47
therein, or rights thereto have been improperly listed either as	48
to the name of the owner or the description or quantity thereof,	49
or have been incorrectly valued, or have been omitted and not	50
yet valued, it shall make the necessary corrections and give to	51
each such incorrectly valued or omitted tract, lot, or parcel of	52
land, or any buildings, structures, or improvements thereon, or	53
any minerals therein or rights thereto, their corrected taxable	54
value.	55
The auditor shall not make up his the auditor's tax list	56
and duplicate nor advertise as provided in section 5715.17 of	57
the Revised Code until the board has completed its work under	58
this section and returned to the auditor all the returns laid	59
before it with the revisions thereof.	60
Sec. 5715.251. The county auditor may appeal (A) The	61
following appeals may be taken to the board of tax appeals:	62
(1) A county auditor may appeal any determination of	63
change in the abstract of real property of a taxing district in	64
the auditor's county that is made by the tax commissioner under	65
section 5715.24 of the Revised Code.	66
(2) The commissioner may appeal an auditor's determination	67
of the sales included in the representative sampling of sales	68
required to be used by the commissioner in making sales-	69
assessment ratio studies under section 5715.012 of the Revised	70

The (B) An appeal filed under division (A) of this section

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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 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	shall be taken within thirty days after receipt of the statement	73
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 commissionerappellee. 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	by the county auditor of the commissioner's determination by the	74
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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	section, the commissioner, upon written demand filed by the	93
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	considered in making such determination. For an appeal under	98
demand filed by the commissioner, shall file with the board any	division (A)(2) of this section, the auditor, upon written	99
<u> </u>	demand filed by the commissioner, shall file with the board any	100

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.

The board shall render its decision on any appeal filed under this section on or before the last day of the tax year in which the appeal is filed. 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	134
aggregate value of the real property or any class thereof in any	135
county or taxing district thereof and does not receive within	136
ninety days thereafter an adjusted abstract conforming to its-	137
statement for such county or taxing district therein If an	138
auditor fails to comply with division (A)(2) of this section	139
within ninety days after either the auditor receives the	140
statement required by section 5715.25 of the Revised Code or the	141
board of tax appeals enters a final order regarding the appeal	142
of a commissioner determination, the commissioner shall withhold	143
from such county or taxing district therein fifty per cent of	144
its share in the distribution of state revenues to local	145
governments pursuant to sections 5747.50 to 5747.55 of the	146
Revised Code and shall direct the department of education and	147
workforce to withhold therefrom fifty per cent of state revenues	148
to school districts pursuant to Chapter 3317. of the Revised	149
Code. The commissioner shall withhold the distribution of such	150
funds until such county auditor has complied with this division,	151
and the department shall withhold the distribution of such funds	152
until the commissioner has notified the department that such	153
county auditor has complied with this division.	154

(B) (1) If the commissioner's determination is appealed an 155 appeal is filed under section 5715.251 of the Revised Code, the 156 county auditor, treasurer, and all other officers shall 157 forthwith proceed with the levy and collection of the current 158 year's taxes in the manner prescribed by law. The—In the case of 159 an appeal filed under division (A)(1) of that section, the taxes 160 shall be determined and collected as if the commissioner had 161 determined under section 5715.24 of the Revised Code that the 162 real property and the various classes thereof in the county as 163 shown in the auditor's abstract were assessed for taxation and 164

the true and agricultural use values were recorded on the	165
agricultural land tax list as required by law. In the case of an	166
appeal filed under division (A)(2) of that section, the taxes	167
shall be determined and collected as if the commissioner had	168
determined any change in the abstract of real property of a	169
taxing district under section 5715.24 of the Revised Code by	170
using the representative sampling of sales provided by the	171
<pre>county auditor without adjustment.</pre>	172
(2) If as a result of the appeal to the board it is	173
finally determined either that adjustments are required to an	174
auditor's representative sampling of sales, that all real	175
property and the various classes thereof have not been assessed	176
as required by law $_{\underline{\prime}}$ or that the values set forth in the	177
agricultural land tax list do not correctly reflect the true and	178
agricultural use values of the lands contained therein, the	179
county auditor shall forthwith add to or deduct from each tract,	180
lot, or parcel of real property or class of real property the	181
required percentage or amount of the valuation in accordance	182
with the order of the board or judgment of the court to which	183
the board's order was appealed, and the taxes on each tract,	184
lot, or parcel and the percentages required by section 319.301	185
of the Revised Code shall be recomputed using the valuation as	186
finally determined. The order or judgment making the final	187
determination shall prescribe the time and manner for	188
collecting, crediting, or refunding the resultant increases or	189
decreases in taxes.	190
Section 2. That existing sections 5715.012, 5715.16,	191
5715.251, and 5715.26 of the Revised Code are hereby repealed.	192
Section 3. The amendment by this act of sections 5715.012,	193

5715.251, and 5715.26 of the Revised Code applies to tax year

2026 and every tax year thereafter.

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