

As Passed by the Senate

136th General Assembly

Regular Session

2025-2026

Am. H. B. No. 124

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

Senators Koehler, Cirino, Cutrona, Gavarone, Huffman, Lang, O'Brien, Patton, Reineke, Roegner, Schaffer, Wilkin

A BILL

To amend sections 5715.012, 5715.16, 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, 5715.16, 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 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. 5715.16. On the second Monday of ~~June~~ May, annually, 41
the county auditor shall lay before the county board of revision 42

the returns of ~~his~~ the auditor's assessment of real property for 43
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
Code. 71

~~The~~ (B) An appeal filed under division (A) of this section 72
shall be taken within thirty days after receipt of the statement 73
by the county auditor of the commissioner's determination ~~by the~~ 74
~~filing by the county auditor of or after the commissioner's~~ 75
receipt of the representative sample, as applicable. For an 76
appeal under division (A) (1) of this section, the commissioner 77
shall be made appellee, and for an appeal under division (A) (2) 78
of this section, the county auditor shall be made appellee. The 79
appellant shall file a notice of appeal with the board and the 80
~~commissioner~~appellee. Such notice of appeal shall set forth the 81
determination of the commissioner or the auditor's 82
representative sample appealed from, as applicable, and the 83
errors therein complained of. Proof of the filing of such notice 84
with the ~~commissioner~~appellee shall be filed with the board. 85
The board shall have exclusive jurisdiction of the appeal. 86

~~In all such appeals the commissioner shall be made~~ 87
~~appellee.~~ Unless waived, notice of the appeal shall be served 88
upon the ~~commissioner~~appellee by certified mail. The 89
prosecuting attorney shall represent the county auditor in such 90
an appeal. 91

~~The~~ (C) For an appeal under division (A) (1) of this 92
section, the commissioner, upon written demand filed by the 93
county auditor, shall within thirty days after the filing of 94
such demand file with the board a certified transcript of the 95
record of the commissioner's proceedings pertaining to the 96
determination complained of and the evidence the commissioner 97
considered in making such determination. For an appeal under 98
division (A) (2) of this section, the auditor, upon written 99
demand filed by the commissioner, shall file with the board any 100
evidence the auditor considered in determining the contents of 101
the representative sampling of sales. The board shall notify the 102

auditor of the deadline, determined by the board, by which the 103
auditor shall file such evidence. 104

The board shall render its decision on any appeal filed 105
under this section on or before the last day of the tax year in 106
which the appeal is filed. If upon hearing and consideration of 107
such record and evidence the board decides that the 108
determination or sample appealed from is reasonable and lawful, 109
it shall affirm the same, but if the board decides that such 110
determination or sample is unreasonable or unlawful, the board 111
shall reverse and vacate the determination or ~~modify it shall~~ 112
modify the determination or sample and enter a final order in 113
accordance with such modification. 114

The secretary of the board shall send the order of the 115
board to the county auditor and to the commissioner, and they 116
shall take such action in connection therewith as is required to 117
give effect to the order of the board. At the request of the 118
county auditor, the board of tax appeal's order shall be sent by 119
certified mail at the county auditor's expense. 120

Sec. 5715.26. (A) (1) Upon receiving the statement required 121
by section 5715.25 of the Revised Code, the county auditor shall 122
forthwith add to or deduct from each tract, lot, or parcel of 123
real property or class of real property the required percentage 124
or amount of the valuation thereof, adding or deducting any sum 125
less than five dollars so that the value of any separate tract, 126
lot, or parcel of real property shall be ten dollars or some 127
multiple thereof. 128

(2) After making the additions or deductions required by 129
this section, the auditor shall transmit to the tax commissioner 130
the appropriate adjusted abstract of the real property of each 131
taxing district in the auditor's county in which an adjustment 132

was required. 133

(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~~ 138
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
county auditor without adjustment. 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, 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	194
2026 and every tax year thereafter.	195