

Sub. H. B. No. 96
As Passed by the Senate
TAXCD88

_____ moved to amend as follows:

In line 130711, delete "That sale is evidenced by a conveyance fee 1
statement," 2

Delete lines 130712 and 130713 3

In line 130714, delete "Code and that was filed during the two years 4
preceding" and insert "Either of the following conditions apply to that 5
sale during the two years preceding" 6

In line 130716, after "~~the~~" insert " 7

(I) The sale is evidenced by a conveyance fee statement, attached to 8
the complaint, that declares the value of the property conveyed pursuant 9
to section 319.202 of the Revised Code and that was filed during those two 10
years. 11

(II) The sale is otherwise recorded in the office of the county 12
recorder or similar government office during those two years" 13

The motion was _____ agreed to.

SYNOPSIS

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Property tax complaint limitations

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R.C. 5715.19

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Modifies a provision of the Senate bill that restricts 17
subdivisions from challenging the value of a property for tax 18
purposes unless the property was sold in the previous two years. 19
The Senate bill requires that a conveyance fee statement be 20
filed with respect to the property during those two years. The 21
amendment allows a subdivision to file a complaint either (a) if 22
such a statement is filed or (b) if the sale was recorded with 23
the county recorder during the previous two years. 24