

H. B. No. 133  
As Introduced

\_\_\_\_\_ moved to amend as follows:

In line 2075, after "date." insert "That adjusted value shall apply 1  
to subsequent tax years in accordance with section 5715.19 of the Revised 2  
Code." 3

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 4

**2020 COVID-19-related valuation complaints** 5

**Section 5** 6

Clarifies that an adjustment to a property's value 7  
pursuant to a COVID-19-related valuation complaint for tax year 8  
2020, as authorized by the bill, generally applies to all 9  
subsequent tax years within the same interim period (i.e., the 10  
three-year period between a sexennial reappraisal and an 11  
assessment update). 12

