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Substitute Bill Comparative Synopsis

Sub. H.B. 344

135th General Assembly

House Ways & Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same. It also identifies instances in which the substitute bill includes changes that the Committee adopted in AM-135-1710.

Previous Version (As Introduced)	Latest Version (I_135_1214-10)
Property tax complaint resolution and affidavit requirements	
Expands existing law to require that subdivisions first adopt a resolution before a third party “acting on behalf of the subdivision” files a property tax complaint. Continuing law only requires a resolution before the subdivision itself files a complaint. (R.C. 5715.19(A)(6) and (8).)	Additionally requires all third party complainants to submit an affidavit, with the complaint, certifying whether the person is or is not acting on behalf of a subdivision. The falsification of such an affidavit is a first degree misdemeanor. (Previously adopted by the Committee in AM-135-1710. R.C. 5715.19(A)(6), (7), and (8) and (L).)
Property tax counter-complaints	
Allows third party complainants acting on behalf of a school district to file counter-complaints for the district (R.C. 5715.19(B)).	No provision (Previously adopted by the Committee in AM-135-1710).
Complaint appeals	
Expands a prohibition on political subdivisions appealing property tax complaint decisions to include appeals under an alternative statute (R.C. 2506.01; Section 4(C)).	No provision.

Previous Version (As Introduced)	Latest Version (I_135_1214-10)
Penalty for improper filing	
<p>Imposes a monetary penalty on subdivisions that fail to comply with property tax complaint filing requirements. The penalty equals three times the annual current taxes charged against the property that was the subject of the complaint.</p> <p>Requires the board of revision (BOR) to collect the penalty and remit it to the property owner. <i>(R.C. 5715.19(K).)</i></p>	<p>Removes the penalty and instead provides that, if a subdivision or third party “acting on behalf of a subdivision” files a complaint that does not comply with filing requirements, the subdivision must pay any attorney’s fees and costs incurred by the property owner in connection with the complaint. <i>(Previously adopted by the Committee in AM-135-1710.)</i></p> <p>Requires the BOR to collect the attorney’s fees and remit them to the property owner. <i>(R.C. 5715.19(K).)</i></p>
Application date	
<p>For political subdivisions, provides that the bill’s new filing limits for original complaints apply to complaints filed for tax year 2022 and after. For third party complainants, the limits apply to complaints filed for tax year 2023 and after. <i>(Section 4(D).)</i></p>	<p>Provides that the new original complaint filing limits apply to complaints filed on or after the bill’s 90-day effective date <i>(Previously adopted by the Committee in AM-135-1710. Section 4(C)).</i></p>