

**As Reported by the Senate Local Government, Public Safety and  
Veterans Affairs Committee**

**133rd General Assembly**

**Regular Session  
2019-2020**

**Sub. H. B. No. 75**

**Representative Merrin**

**Cosponsors: Representatives Lang, Vitale, Romanchuk, Riedel, Seitz, Cross,  
Jordan, Becker, Keller, Stein, Butler, Callender, DeVitis, Edwards, Hambley, Smith,  
T., Stephens, Stoltzfus, Zeltwanger**

---

**A BILL**

To amend sections 5709.17 and 5715.19 of the 1  
Revised Code to modify the manner by which local 2  
governments may initiate or participate in 3  
property tax complaints and to expand the 4  
property tax exemption for fraternal 5  
organizations. 6

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

**Section 1.** That sections 5709.17 and 5715.19 of the 7  
Revised Code be amended to read as follows: 8

**Sec. 5709.17.** The following property shall be exempted 9  
from taxation: 10

(A) Real estate held or occupied by an association or 11  
corporation, organized or incorporated under the laws of this 12  
state relative to soldiers' memorial associations or monumental 13  
building associations and that, in the opinion of the trustees, 14  
directors, or managers thereof, is necessary and proper to carry 15  
out the object intended for such association or corporation; 16

(B) Real estate and tangible personal property held or occupied by a qualifying veterans' organization and used primarily for meetings and administration of the qualifying veterans' organization or for providing, on a not-for-profit basis, programs and supportive services to past or present members of the armed forces of the United States and their families, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration, but does not include income arising from renting the real estate to a qualifying veterans' organization.

As used in this division, "qualifying veterans' organization" means an organization that is incorporated under the laws of this state or the United States and that meets either of the following requirements:

(1) The organization qualifies for exemption from taxation under section 501(c)(19) or 501(c)(23) of the Internal Revenue Code.

(2) The organization meets the criteria for exemption under section 501(c)(19) of the Internal Revenue Code and regulations adopted pursuant thereto, but is exempt from taxation under section 501(c)(4) of the Internal Revenue Code.

(C) Tangible personal property held by a corporation chartered under 112 Stat. 1335, 36 U.S.C. 40701, described in section 501(c)(3) of the Internal Revenue Code, and exempt from taxation under section 501(a) of the Internal Revenue Code shall be exempt from taxation if it is property obtained as described

in 112 Stat. 1335-1341, 36 U.S.C.A. Chapter 407. 47

(D) Real estate held or occupied by a fraternal 48  
organization and used primarily for meetings of and the 49  
administration of the fraternal organization or for providing, 50  
on a not-for-profit basis, educational or health services, 51  
except real estate held by such an organization for the 52  
production of rental income in excess of thirty-six thousand 53  
dollars in a tax year before accounting for any cost or expense 54  
incurred in the production of such income. For the purposes of 55  
this division, rental income includes only income arising 56  
directly from renting the real estate to others for 57  
consideration, but does not include income arising from renting 58  
the real estate to any fraternal organization for use primarily 59  
for meetings of and the administration of such fraternal 60  
organization or for providing, on a not-for-profit basis, 61  
educational or health services. As used in this division, 62  
"fraternal organization" means a domestic fraternal society, 63  
order, or association operating under the lodge, council, or 64  
grange system that qualifies for exemption from taxation under 65  
section 501(c) (5), 501(c) (8), or 501(c) (10) of the "Internal 66  
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended; 67  
that provides financial support for charitable purposes, as 68  
defined in division (B) (12) of section 5739.02 of the Revised 69  
Code; and that operates under either a state or national 70  
governing body that has been operating in this state for at 71  
least eighty-five years. 72

**Sec. 5715.19.** (A) As used in this section, "member" has 73  
the same meaning as in section 1705.01 of the Revised Code, and 74  
"internet identifier of record" has the same meaning as in 75  
section 9.312 of the Revised Code. 76

(1) Subject to division (A) (2) of this section, a 77  
complaint against any of the following determinations for the 78  
current tax year shall be filed with the county auditor on or 79  
before the thirty-first day of March of the ensuing tax year or 80  
the date of closing of the collection for the first half of real 81  
and public utility property taxes for the current tax year, 82  
whichever is later: 83

(a) Any classification made under section 5713.041 of the 84  
Revised Code; 85

(b) Any determination made under section 5713.32 or 86  
5713.35 of the Revised Code; 87

(c) Any recoupment charge levied under section 5713.35 of 88  
the Revised Code; 89

(d) The determination of the total valuation or assessment 90  
of any parcel that appears on the tax list, except parcels 91  
assessed by the tax commissioner pursuant to section 5727.06 of 92  
the Revised Code; 93

(e) The determination of the total valuation of any parcel 94  
that appears on the agricultural land tax list, except parcels 95  
assessed by the tax commissioner pursuant to section 5727.06 of 96  
the Revised Code; 97

(f) Any determination made under division (A) of section 98  
319.302 of the Revised Code. 99

If such a complaint is filed by mail or certified mail, 100  
the date of the United States postmark placed on the envelope or 101  
sender's receipt by the postal service shall be treated as the 102  
date of filing. A private meter postmark on an envelope is not a 103  
valid postmark for purposes of establishing the filing date. 104

Any person owning taxable real property in the county or 105  
in a taxing district with territory in the county; such a 106  
person's spouse; an individual who is retained by such a person 107  
and who holds a designation from a professional assessment 108  
organization, such as the institute for professionals in 109  
taxation, the national council of property taxation, or the 110  
international association of assessing officers; a public 111  
accountant who holds a permit under section 4701.10 of the 112  
Revised Code, a general or residential real estate appraiser 113  
licensed or certified under Chapter 4763. of the Revised Code, 114  
or a real estate broker licensed under Chapter 4735. of the 115  
Revised Code, who is retained by such a person; if the person is 116  
a firm, company, association, partnership, limited liability 117  
company, or corporation, an officer, a salaried employee, a 118  
partner, or a member of that person; if the person is a trust, a 119  
trustee of the trust; ~~the board of county commissioners; the~~ 120  
~~prosecuting attorney or treasurer of the county; the board of~~ 121  
~~township trustees of any township with territory within the~~ 122  
~~county; the board of education of any school district with any~~ 123  
~~territory in the county; or the mayor or legislative authority~~ 124  
~~of any municipal corporation with any territory in the county~~ 125  
or, subject to division (A)(6) of this section, the legislative 126  
authority of a political subdivision or the mayor of a municipal 127  
corporation may file such a complaint regarding any such 128  
determination affecting any real property in the county, except 129  
that a person owning taxable real property in another county may 130  
file such a complaint only with regard to any such determination 131  
affecting real property in the county that is located in the 132  
same taxing district as that person's real property is located. 133  
The county auditor shall present to the county board of revision 134  
all complaints filed with the auditor. 135

(2) As used in division (A)(2) of this section, "interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

No person, ~~board~~legislative authority, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, ~~board~~legislative authority, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning

taxable real property in the county or in a taxing district with 165  
territory in the county, may refile the complaint, 166  
notwithstanding division (A) (2) of this section. 167

(4) (a) No complaint filed under this section or section 168  
5715.13 of the Revised Code shall be dismissed for the reason 169  
that the complaint fails to accurately identify the owner of the 170  
property that is the subject of the complaint. 171

(b) If a complaint fails to accurately identify the owner 172  
of the property that is the subject of the complaint, the board 173  
of revision shall exercise due diligence to ensure the correct 174  
property owner is notified as required by divisions (B) and (C) 175  
of this section. 176

(5) Notwithstanding division (A) (2) of this section, a 177  
person, ~~board~~legislative authority, or officer may file a 178  
complaint against the valuation or assessment of any parcel that 179  
appears on the tax list if it filed a complaint against the 180  
valuation or assessment of that parcel for any prior tax year in 181  
the same interim period if the person, ~~board~~legislative 182  
authority, or officer withdrew the complaint before the 183  
complaint was heard by the board. 184

(6) Except for a counter-complaint supporting or objecting 185  
to a previously filed valuation complaint as authorized under 186  
division (B) of this section, the legislative authority of a 187  
political subdivision or the mayor of a municipal corporation 188  
with territory in the county may not file a valuation complaint 189  
with respect to property the political subdivision does not own 190  
unless the following conditions are met: 191

(a) The legislative authority or, in the case of a mayor, 192  
the legislative authority of the municipal corporation, first 193

adopts a resolution authorizing the filing of the valuation 194  
complaint at a public meeting of the legislative authority. 195

(b) If the property is residential property, either of the 196  
following circumstances apply: 197

(i) The property was sold within fifteen months after the 198  
tax lien date for the tax year for which the complaint is to be 199  
filed, and the sale price was at least seventy-five thousand 200  
dollars more than the true value in money of the property as 201  
listed for taxation for that tax year. 202

(ii) The property was subject to a reappraisal or 203  
triennial update within the preceding fifteen months, and the 204  
legislative authority or mayor determines that the true value in 205  
money of the property is at least seventy-five thousand dollars 206  
more than the true value of the property as listed for taxation 207  
upon the reappraisal or triennial update. 208

If the basis for the complaint is a determination made 209  
under division (A) (6) (b) (ii) of this section, the legislative 210  
authority shall mail a written notice, by certified mail, to the 211  
last known tax-mailing address of at least one of the record 212  
owners of the parcel or parcels identified in the resolution, 213  
stating the intent of the legislative authority in adopting the 214  
resolution, the proposed date of adoption, and the basis for the 215  
complaint under divisions (A) (1) (a) to (f) of this section 216  
relative to each parcel identified in the resolution. The notice 217  
shall be postmarked at least seven business days before the 218  
legislative authority adopts the resolution. As used in this 219  
paragraph, "business day" means a day of the week excluding 220  
Saturday, Sunday, and a legal holiday as defined under section 221  
1.14 of the Revised Code. 222

A resolution adopted under division (A) (6) of this section 223  
shall identify each of the parcels that are the subject of the 224  
valuation complaint by street address, if available from online 225  
records of the county auditor, by permanent parcel number, and 226  
by the name of at least one of the record owners of the parcel. 227  
The failure to accurately identify the street address or the 228  
name of the record owners of the parcel in the resolution shall 229  
not invalidate the resolution nor be a cause for dismissal of 230  
the complaint. 231

A legislative authority may not adopt a resolution under 232  
division (A) (6) of this section that identifies more than one 233  
parcel, except that a single resolution may identify more than 234  
one parcel if all the parcels identified in the resolution are 235  
to be included in a single complaint. A resolution required 236  
under division (A) (6) of this section shall not include any 237  
other matter. The legislative authority may adopt multiple 238  
resolutions required under division (A) (6) of this section by a 239  
single vote, provided that the vote is separate from the 240  
question of whether to adopt any resolution that was not adopted 241  
under division (A) (6) of this section, and except that a 242  
resolution based on a determination made under division (A) (6) 243  
(b) (ii) of this section must be adopted by a separate vote from 244  
any other resolution. 245

A board of revision has jurisdiction to consider a 246  
valuation complaint filed pursuant to a resolution adopted under 247  
division (A) (6) of this section only if the legislative 248  
authority files a copy of the resolution with the valuation 249  
complaint or causes the resolution to be certified to the board 250  
of revision within thirty days after the last date such a 251  
complaint could be filed. 252

(7) A complaint form prescribed by a board of revision or 253  
the tax commissioner for the purposes of this section shall 254  
include both of the following: 255

(a) The following statement: 256

"If the valuation complaint states a net overvaluation, 257  
undervaluation, discriminatory valuation, illegal valuation, or 258  
incorrect determination of \$26,250 or more in taxable value, 259  
notice of the valuation complaint will be delivered to the 260  
school district in which the property is located, which may 261  
become a party to the valuation complaint by filing a counter- 262  
complaint." 263

(b) A box that a legislative authority or mayor, when 264  
filing a valuation complaint, must check indicating that a 265  
resolution authorizing the complaint was adopted in accordance 266  
with division (A) (6) of this section and that, when required 267  
under that division, notice was provided before adoption of the 268  
resolution to at least one of the record owners of the property 269  
that is the subject of the complaint. 270

(B) (1) Within thirty days after the last date such 271  
complaints may be filed, the auditor shall give notice of each 272  
complaint in which the stated amount of ~~to the following~~ 273  
parties: 274

(a) For a valuation complaint that states a net 275  
overvaluation, undervaluation, discriminatory valuation, illegal 276  
valuation, or incorrect determination ~~is at least in the taxable~~ 277  
value of all parcels listed on the valuation complaint of 278  
seventeen thousand five hundred dollars or more, to each 279  
property owner whose property is the subject of the complaint, 280  
if the complaint was not filed by the owner or the owner's 281

spouse, ~~and;~~ 282

(b) For a valuation complaint that states a net 283  
overvaluation, undervaluation, discriminatory valuation, illegal 284  
valuation, or incorrect determination in the taxable value for 285  
all parcels listed on the valuation complaint of twenty-six 286  
thousand two hundred fifty dollars or more, to each board of 287  
education whose school district may be affected by the valuation 288  
complaint. For the purposes of this division and division (B) (3) 289  
of this section, separate complaints filed with respect to 290  
parcels which together form an economic unit shall be treated as 291  
if the parcels were included on a single complaint. 292

(2) Within thirty days after receiving ~~such the~~ notice 293  
required under division (B) (1) of this section, a board of 294  
education; a property owner; the owner's spouse; an individual 295  
who is retained by such an owner and who holds a designation 296  
from a professional assessment organization, such as the 297  
institute for professionals in taxation, the national council of 298  
property taxation, or the international association of assessing 299  
officers; a public accountant who holds a permit under section 300  
4701.10 of the Revised Code, a general or residential real 301  
estate appraiser licensed or certified under Chapter 4763. of 302  
the Revised Code, or a real estate broker licensed under Chapter 303  
4735. of the Revised Code, who is retained by such a person; or, 304  
if the property owner is a firm, company, association, 305  
partnership, limited liability company, corporation, or trust, 306  
an officer, a salaried employee, a partner, a member, or trustee 307  
of that property owner, may file a complaint-counter-complaint 308  
in support of or objecting to the amount of alleged 309  
overvaluation, undervaluation, discriminatory valuation, illegal 310  
valuation, or incorrect determination stated in a previously 311  
filed complaint or objecting to the current valuation. Upon the 312

filing of a ~~complaint-counter-complaint~~ under this division, the 313  
board of education or the property owner shall be made a party 314  
to the action. 315

(3) If a property owner files a valuation complaint that 316  
states a net overvaluation, undervaluation, discriminatory 317  
valuation, illegal valuation, or incorrect determination in the 318  
taxable value for all parcels listed on the complaint that is 319  
less than twenty-six thousand two hundred fifty dollars, but 320  
subsequently requests a net overvaluation, undervaluation, 321  
discriminatory valuation, illegal valuation, or incorrect 322  
determination in the taxable value for all such parcels equal to 323  
or in excess of that amount on that complaint, the board of 324  
revision shall suspend the hearing on the complaint and the 325  
county auditor shall give notice of the complaint to each board 326  
of education whose school district may be affected by the 327  
complaint. Within thirty days after receiving the notice, a 328  
board of education may file a counter-complaint in support of or 329  
objecting to the amount of alleged overvaluation, 330  
undervaluation, discriminatory valuation, illegal valuation, or 331  
incorrect determination stated in the property owner's valuation 332  
complaint or objecting to the current valuation. Upon the board 333  
of education's filing of such a counter-complaint, the board of 334  
education shall be made a party to the action. 335

Thirty days after such a notice was received by the board 336  
of education or after the board of education files a counter- 337  
complaint, the board of revision shall continue the hearing on 338  
the valuation complaint. The board of revision shall render its 339  
decision on the valuation complaint within ninety days after the 340  
earlier of the date of such continuation or filing. 341

(4) The board of education of a school district may not 342

file a counter-complaint under this section unless the board is 343  
required to receive notice of the valuation complaint from the 344  
county auditor in accordance with division (B)(1)(b) or (3) of 345  
this section. 346

(C) Each board of revision shall notify any complainant 347  
and counter-complainant, and also the property owner, if the 348  
property owner's address is known, when a complaint is filed by 349  
one other than the property owner, not less than ten days prior 350  
to the hearing, either by certified mail or, if the board has 351  
record of an internet identifier of record associated with the 352  
owner, by ordinary mail and by that internet identifier of 353  
record of the time and place the same will be heard. ~~The Except~~ 354  
as otherwise provided in this section, the board of revision 355  
shall hear and render its decision on a complaint within ninety 356  
days after the filing thereof with the board, ~~except that.~~ But 357  
if a ~~complaint~~ counter-complaint is filed within thirty days 358  
after receiving notice from the auditor as provided in division 359  
(B)(2) of this section, the board shall hear and render its 360  
decision within ninety days after such filing. 361

(D) The determination of any such complaint or counter- 362  
complaint shall relate back to the date when the lien for taxes 363  
or recoupment charges for the current year attached or the date 364  
as of which liability for such year was determined. Liability 365  
for taxes and recoupment charges for such year and each 366  
succeeding year until the complaint is finally determined and 367  
for any penalty and interest for nonpayment thereof within the 368  
time required by law shall be based upon the determination, 369  
valuation, or assessment as finally determined. Each complaint 370  
shall state the amount of overvaluation, undervaluation, 371  
discriminatory valuation, illegal valuation, or incorrect 372  
classification or determination upon which the complaint is 373

based. The treasurer shall accept any amount tendered as taxes 374  
or recoupment charge upon property concerning which a complaint 375  
is then pending, computed upon the claimed valuation as set 376  
forth in the complaint. If a complaint or counter-complaint 377  
filed under this section for the current year is not determined 378  
by the board within the time prescribed for such determination, 379  
the complaint, counter-complaint, and any proceedings in 380  
relation thereto shall be continued by the board as a valid 381  
complaint for any ensuing year until such complaint or counter- 382  
complaint is finally determined by the board or upon any appeal 383  
from a decision of the board. In such case, the original 384  
complaint and counter-complaint shall continue in effect without 385  
further filing by the original taxpayer, the original taxpayer's 386  
assignee, or any other person or entity authorized to file a 387  
complaint under this section. 388

(E) If a taxpayer files a complaint as to the 389  
classification, valuation, assessment, or any determination 390  
affecting the taxpayer's own property and tenders less than the 391  
full amount of taxes or recoupment charges as finally 392  
determined, an interest charge shall accrue as follows: 393

(1) If the amount finally determined is less than the 394  
amount billed but more than the amount tendered, the taxpayer 395  
shall pay interest at the rate per annum prescribed by section 396  
5703.47 of the Revised Code, computed from the date that the 397  
taxes were due on the difference between the amount finally 398  
determined and the amount tendered. This interest charge shall 399  
be in lieu of any penalty or interest charge under section 400  
323.121 of the Revised Code unless the taxpayer failed to file a 401  
complaint and tender an amount as taxes or recoupment charges 402  
within the time required by this section, in which case section 403  
323.121 of the Revised Code applies. 404

(2) If the amount of taxes finally determined is equal to 405  
or greater than the amount billed and more than the amount 406  
tendered, the taxpayer shall pay interest at the rate prescribed 407  
by section 5703.47 of the Revised Code from the date the taxes 408  
were due on the difference between the amount finally determined 409  
and the amount tendered, such interest to be in lieu of any 410  
interest charge but in addition to any penalty prescribed by 411  
section 323.121 of the Revised Code. 412

(F) Upon request of a complainant, the tax commissioner 413  
shall determine the common level of assessment of real property 414  
in the county for the year stated in the request that is not 415  
valued under section 5713.31 of the Revised Code, which common 416  
level of assessment shall be expressed as a percentage of true 417  
value and the common level of assessment of lands valued under 418  
such section, which common level of assessment shall also be 419  
expressed as a percentage of the current agricultural use value 420  
of such lands. Such determination shall be made on the basis of 421  
the most recent available sales ratio studies of the 422  
commissioner and such other factual data as the commissioner 423  
deems pertinent. 424

(G) A complainant shall provide to the board of revision 425  
all information or evidence within the complainant's knowledge 426  
or possession that affects the real property that is the subject 427  
of the complaint. A complainant who fails to provide such 428  
information or evidence is precluded from introducing it on 429  
appeal to the board of tax appeals or the court of common pleas, 430  
except that the board of tax appeals or court may admit and 431  
consider the evidence if the complainant shows good cause for 432  
the complainant's failure to provide the information or evidence 433  
to the board of revision. 434

(H) In case of the pendency of any proceeding in court 435  
based upon an alleged excessive, discriminatory, or illegal 436  
valuation or incorrect classification or determination, the 437  
taxpayer may tender to the treasurer an amount as taxes upon 438  
property computed upon the claimed valuation as set forth in the 439  
complaint to the court. The treasurer may accept the tender. If 440  
the tender is not accepted, no penalty shall be assessed because 441  
of the nonpayment of the full taxes assessed. 442

(I) As used in this section: 443

(1) "Valuation complaint" means a complaint against the 444  
valuation or assessment of any parcel of real property. 445

(2) "Counter-complaint" means a complaint filed under 446  
division (B) of this section. 447

(3) "Legislative authority of a political subdivision" 448  
means the board of county commissioners, a board of township 449  
trustees of any township with territory in the county, the board 450  
of education of any school district with territory in the 451  
county, or the legislative authority of a municipal corporation 452  
with territory in the county. 453

(4) "Residential property" means property classified as to 454  
use for residential purposes in accordance with rules adopted by 455  
the tax commissioner under section 5713.041 of the Revised Code. 456

(5) "Economic unit" means property comprised of multiple 457  
parcels that is united by an economic function such that it will 458  
normally be sold as a single property. An economic unit may be 459  
comprised of parcels that are neither contiguous nor owned by 460  
the same owner, but the parcels must be managed and operated on 461  
a unitary basis and each parcel must make a positive 462  
contribution to the operation of the unit. 463

**Section 2.** That existing sections 5709.17 and 5715.19 of 464  
the Revised Code are hereby repealed. 465

**Section 3.** The amendment by this act of section 5715.19 of 466  
the Revised Code applies to any complaint or counter-complaint 467  
filed against the valuation or assessment of any parcel for tax 468  
year 2021 or any tax year thereafter. 469

The amendment by this act of section 5709.17 of the 470  
Revised Code applies to tax years ending on or after the 471  
effective date of this section. 472