

As Reported by the Senate Ways and Means Committee

134th General Assembly

Regular Session

2021-2022

Sub. H. B. No. 51

Representative Lampton

Cosponsors: Representatives Stephens, Stewart, Young, T., Riedel, Fowler Arthur, Miller, J., White, Hoops, Click, Crossman, Abrams, Baldrige, Bird, Blackshear, Carruthers, Creech, Cross, Dean, Fraizer, Ginter, Gross, Hall, Hillyer, Householder, Ingram, Jarrells, Merrin, Miller, A., Patton, Pavliga, Plummer, Ray, Richardson, Roemer, Russo, Schmidt, Seitz, Sheehy, Smith, M., Sobecki, Sykes, West, Young, B.

Senator Blessing

A BILL

To amend sections 319.38 and 5701.11 of the Revised Code to amend the law governing valuation adjustments for destroyed or injured property, to expressly incorporate changes in the Internal Revenue Code since March 31, 2021, into Ohio law, to provide temporary authority, expiring July 1, 2022, for members of a public body to meet by means of teleconference or video conference, and to declare an emergency. 1
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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 319.38 and 5701.11 of the Revised Code be amended to read as follows: 10
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Sec. 319.38. Whenever it is made to appear to the county auditor, ~~by the oath of the owner or one of the owners of a building or structure, land, orchard, timber, ornamental trees,~~ 12
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~~or groves, or by the affidavit of~~ based on an inspection by the 15
county auditor or based on notice provided to the county 16
auditor, on a form prescribed by the department of taxation, by 17
a property owner or two disinterested persons who are residents 18
of the township or municipal corporation in which ~~such the~~ 19
property is or was situated, that ~~it~~ property that is listed for 20
taxation for the current year, ~~and~~ has been destroyed or injured 21
after the first day of January of the current year, the county 22
auditor shall investigate the matter and adjust the valuation of 23
the property, on the tax list for the current year, as 24
prescribed by divisions (A) through (D) of this section: 25

(A) If the injury or destruction occurred during the first 26
calendar quarter, the county auditor shall deduct from the 27
valuation of the property an amount that, in the county 28
auditor's judgment, fairly represents the extent of the injury 29
or destruction; 30

(B) If the injury or destruction occurred during the 31
second calendar quarter, the county auditor shall deduct from 32
the valuation of the property seventy-five per cent of the 33
amount that, in the county auditor's judgment, fairly represents 34
the extent of the injury or destruction; 35

(C) If the injury or destruction occurred during the third 36
calendar quarter, the county auditor shall deduct from the 37
valuation of the property fifty per cent of the amount that, in 38
the county auditor's judgment, fairly represents the extent of 39
the injury or destruction; 40

(D) If the injury or destruction occurred during the 41
fourth calendar quarter, the county auditor shall deduct from 42
the valuation of the property twenty-five per cent of the amount 43
that, in the county auditor's judgment, fairly represents the 44

extent of the injury or destruction. 45

No such deduction shall be made in the case of an injury 46
~~to or destruction of a building, structure, land, orchard,~~ 47
~~timber, ornamental trees, or groves,~~ resulting in damage of less 48
than one hundred dollars. 49

If a form has not been filed with the county auditor by 50
either an owner or two disinterested persons but it appears to 51
the county auditor, based on an inspection and investigation, 52
that the owner's property is listed for taxation for the current 53
year and has been destroyed or injured after the first day of 54
January of the current year, the county auditor may complete the 55
form on behalf of an owner. 56

To obtain ~~the deductions prescribed in divisions (A) to~~ 57
~~(D) of this section, the owner or one of the owners of injured~~ 58
~~or destroyed property or the two disinterested persons who are~~ 59
~~residents of the township or municipal corporation in which the~~ 60
~~property is or was situated shall apply to the county auditor.~~ 61
~~In the case of a deduction under division (A), (B), or (C) of~~ 62
this section, the oath or affidavit shall be filed an owner or 63
two disinterested persons shall file the form with the county 64
auditor, or the county auditor shall complete the form on behalf 65
of an owner, not later than the thirty-first day of December of 66
the year in which the injury or destruction occurred. ~~In the~~ 67
~~case of~~ To obtain a deduction under division (D) of this 68
section, ~~the oath or affidavit shall be filed an owner or two~~ 69
disinterested persons shall file the form with the county 70
auditor, or the county auditor shall complete the form on behalf 71
of an owner, not later than the thirty-first day of January of 72
the year after the year in which the injury or destruction 73
occurred. 74

The county auditor shall certify the deductions made under 75
this section to the county treasurer, who shall correct the tax 76
list and duplicate in accordance with such deductions. If the 77
deduction cannot be entered upon the current tax list and 78
duplicate, the county auditor shall proceed in the manner 79
prescribed under section 5715.22 of the Revised Code to refund 80
or credit to the taxpayer the amount of the reduction in taxes 81
attributable to the deduction in valuation made under this 82
section. 83

Sec. 5701.11. The effective date to which this section 84
refers is the effective date of this section as amended by ~~S.B.~~ 85
~~18~~-H.B. 51 of the 134th general assembly. 86

(A) (1) Except as provided under division (A) (2) or (B) of 87
this section, any reference in Title LVII or section 3123.90, 88
3770.073, or 3772.37 of the Revised Code to the Internal Revenue 89
Code, to the Internal Revenue Code "as amended," to other laws 90
of the United States, or to other laws of the United States, "as 91
amended," means the Internal Revenue Code or other laws of the 92
United States as they exist on the effective date. 93

(2) This section does not apply to any reference in Title 94
LVII of the Revised Code to the Internal Revenue Code as of a 95
date certain specifying the day, month, and year, or to other 96
laws of the United States as of a date certain specifying the 97
day, month, and year. 98

(B) (1) For purposes of applying section 5733.04, 5745.01, 99
or 5747.01 of the Revised Code to a taxpayer's taxable year 100
ending after March ~~27, 2020,~~ 31, 2021, and before the effective 101
date, a taxpayer may irrevocably elect to incorporate the 102
provisions of the Internal Revenue Code or other laws of the 103
United States that are in effect for federal income tax purposes 104

for that taxable year if those provisions differ from the 105
provisions that, under division (A) of this section, would 106
otherwise apply. The filing by the taxpayer for that taxable 107
year of a report or return that incorporates the provisions of 108
the Internal Revenue Code or other laws of the United States 109
applicable for federal income tax purposes for that taxable 110
year, and that does not include any adjustments to reverse the 111
effects of any differences between those provisions and the 112
provisions that would otherwise apply, constitutes the making of 113
an irrevocable election under this division for that taxable 114
year. 115

(2) Elections under prior versions of division (B) (1) of 116
this section remain in effect for the taxable years to which 117
they apply. 118

Section 2. That existing sections 319.38 and 5701.11 of 119
the Revised Code are hereby repealed. 120

Section 3. (A) As used in this section: 121

"Hearing" means an administrative hearing, hearing as 122
defined in section 119.01 of the Revised Code, or other hearing 123
at which a person may present written or oral testimony on a 124
matter before the public body. 125

"Public body" and "meeting" have the same meanings as in 126
section 121.22 of the Revised Code. 127

(B) Members of a public body may hold and attend meetings 128
and may conduct and attend hearings by means of teleconference, 129
video conference, or any other similar electronic technology, 130
and all of the following apply: 131

(1) Any resolution, rule, or formal action of any kind has 132
the same effect as if it occurred during an open meeting or 133

hearing of the public body. 134

(2) Notwithstanding division (C) of section 121.22 of the Revised Code, members of a public body who attend meetings or hearings by means of teleconference, video conference, or any other similar electronic technology, shall be considered present as if in person at the meeting or hearing, shall be permitted to vote, and shall be counted for purposes of determining whether a quorum is present at the meeting or hearing. 135
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(3) Public bodies shall provide notification of meetings and hearings held under this section to the public, to the media that have requested notification of a meeting, and to the parties required to be notified of a hearing, at least twenty-four hours in advance of the meeting or hearing by reasonable methods by which any person may determine the time, location, and the manner by which the meeting or hearing will be conducted, except in the event of an emergency requiring immediate official action. In the event of an emergency, the public body shall immediately notify the news media that have requested notification or the parties required to be notified of a hearing of the time, place, and purpose of the meeting or hearing. 142
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(4) The public body shall provide the public access to a meeting held under this section, and to any hearing held under this section that the public would otherwise be entitled to attend, commensurate with the method in which the meeting or hearing is being conducted, including examples such as livestreaming by means of the internet, local radio, television, cable, or public access channels, call in information for a teleconference, or by means of any other similar electronic technology. The public body shall ensure that the public can 155
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observe, when applicable, and hear the discussions and 164
deliberations of all the members of the public body, whether the 165
member is participating in person or electronically. 166

(C) When members of a public body conduct a hearing by 167
means of teleconference, video conference, or any other similar 168
electronic technology, the public body shall establish a means, 169
through the use of electronic equipment that is widely available 170
to the general public, to converse with witnesses and to receive 171
documentary testimony and physical evidence. 172

(D) The authority granted in this section applies 173
notwithstanding any conflicting provision of the Revised Code. 174
Nothing in this section shall be construed to negate any 175
provision of section 121.22 of the Revised Code, Chapter 119. of 176
the Revised Code, or other section of the Revised Code that is 177
not in conflict with this section. 178

(E) This section is effective until June 30, 2022. 179

Section 4. The amendment or enactment by this act of 180
section 5701.11 of the Revised Code and Section 3 of this act is 181
hereby declared to be an emergency measure necessary for the 182
immediate preservation of the public peace, health, and safety. 183
The reason for such necessity is to enable taxpayers to avoid 184
making miscellaneous adjustments on their 2021 tax returns that 185
increase costs of compliance and to continue essential operation 186
of state and local government during the COVID-19 pandemic. 187
Therefore, the amendment or enactment by this act of section 188
5701.11 of the Revised Code and Section 3 of this act shall go 189
into immediate effect. 190