

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 187

Representatives Hall, Bird

**Cosponsors: Representatives Roemer, White, Creech, Schmidt, Dean, Plummer,
Lear, Young, T., Demetriou, Jones, Carruthers, Kick, Fowler Arthur**

A BILL

To amend section 5715.012 of the Revised Code to 1
modify the procedures used by the Tax 2
Commissioner to conduct property tax sales- 3
assessment ratio studies. 4

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

Section 1. That section 5715.012 of the Revised Code be 5
amended to read as follows: 6

Sec. 5715.012. The tax commissioner shall make sales- 7
assessment ratio studies of sales and assessments of real 8
property for the purpose of determining the common level of 9
assessment of real property within the counties pursuant to 10
section 5715.19 of the Revised Code and for the purpose of 11
equalization. Such studies shall be based on a ~~representative~~ 12
~~sampling during the three years prior to the tax year to which~~ 13
~~the sample is applied of all~~ open market arms' length sales ~~by~~ 14
during the three calendar years prior to the tax year to which 15
the study is applied between a willing seller ~~to~~ and a willing 16
buyer for a current like use within the class or classes of real 17
property ~~sampled by the board~~ studied. ~~Where there are not~~ 18

~~sufficient~~ In conducting such studies, the commissioner shall 19
not give more weight to sales occurring in any particular year 20
during that three-year period. The commissioner shall confirm 21
the sales data with data collected by county auditors. If the 22
number of arms' length sales to constitute a representative 23
~~sampling for such studies~~ for a like use within a class of 24
property in a county during that three-year period does not 25
equal at least five per cent of the total number of properties 26
in the county within a that class, the commissioner may also 27
require that the county auditor conduct appraisals of real 28
property in that class, which shall be a part of such studies. 29
~~Such~~ The commissioner shall use such studies and other 30
~~information of the commissioner may be used by the commissioner~~ 31
~~as guidelines, where applicable, including current economic~~ 32
conditions, in the equalization of a class or classes of real 33
property. Such studies or other information of the commissioner 34
or a county auditor shall not be applied by the commissioner on 35
a taxing district, countywide, or statewide basis for the 36
purpose of equalization unless the commissioner first finds 37
there are sufficient arms' length sales for a like use included 38
in the sample in a class, or arms' length sales and appraisals 39
conducted by ~~the commissioner~~ an auditor for a like use included 40
in the sample in a class, to provide an indication that said 41
sales or sales and appraisals in the class are representative of 42
all parcels in the class. 43

In addition, the commissioner shall collaborate with 44
county auditors to collect data and make other studies of the 45
value of real property within the counties which may be used as 46
guidelines, where applicable, in the equalization of a class or 47
classes of real property. 48

Section 2. That existing section 5715.012 of the Revised 49

Code is hereby repealed. 50

Section 3. The amendment by this act of section 5715.012 51
of the Revised Code applies to tax year 2023 and each tax year 52
thereafter. 53

Notwithstanding any provision of the Revised Code to the 54
contrary, the Tax Commissioner shall modify the determinations 55
made under section 5715.24 of the Revised Code in tax year 2023 56
to comply with the amendment by this act of section 5715.012 of 57
the Revised Code and, within fifteen days after the effective 58
date of this section, shall transmit to each applicable county 59
auditor a statement reflecting that updated determination in the 60
same manner as required in section 5715.25 of the Revised Code. 61
A county auditor may appeal the updated determination by filing 62
an appeal within thirty days after the receipt of such statement 63
in the same manner as authorized in section 5715.251 of the 64
Revised Code. In any county that receives an updated 65
determination under this section, the time for delivery of the 66
tax duplicate of the county treasurer by the county auditor as 67
provided in section 319.28 of the Revised Code shall be extended 68
to the first Monday in December and may be extended further in 69
accordance with section 323.17 of the Revised Code. The times 70
for payment of taxes shall similarly be extended in the same 71
manner as other delays in the delivery of the tax list under 72
that section. 73