



H.B. 390

124th General Assembly
(As Introduced)

Reps. Carey, Britton, Cates, Calvert, Seitz, G. Smith, Jolivette, Rhine, Flowers, Schmidt, Faber, Aslanides, Metzger, Carano, Hagan, Latta, Latell, Roman, Williams, Fessler, Fedor, Webster, Husted, Lendrum, Widowfield, Ford, Damschroder, Collier, Brinkman, Metelsky, Hollister, Gilb, Ogg

BILL SUMMARY

- Extends the filing deadline for real property tax complaints when there is a delay in the issuance of tax bills.

CONTENT AND OPERATION

Property tax complaints--current law, filing deadline

Owners of real property may file complaints against the county's tax assessment of their property. Such complaints are filed with the county board of revision. Usually, complaints are made against allegedly excessive valuations, but complaints may allege other improper assessment decisions: that property is improperly classified for the purposes of the applicable "H.B. 920" tax reduction factor; that property has been denied favorable assessment as agricultural land; or that a recoupment charge was improperly made for converting agricultural land to a nonagricultural use. Generally, complaints may be filed only once during each triennial assessment cycle.

Currently, complaints must be filed by March 31 of the year following the year for which the taxes are charged; in practice, this means the deadline is March 31 of the same year in which the tax bills are issued and the taxes fall due. The same deadline applies to manufactured and mobile homes that are taxed in the same manner as real property but do not satisfy the definition of real property.

Extension when tax bills are delayed

(secs. 4503.06(L)(5) and 5715.19)

The bill extends the complaint filing deadline in cases where there is a delay in the mailing of tax bills. If there is a delay in the mailing, the deadline is extended until 30 days after the mailing, as indicated by the postmark. Tax bills must be mailed at least 20 days before the taxes are due. The due date for taxes technically is December 31, but the due date frequently is extended into January, and occasionally later. Therefore, the bill's extended deadline appears to apply only if the mailing does not occur until after March 1.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	10-02-01	p. 870

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