



Am. H.B. 390

124th General Assembly

(As Reported by H. Ways and Means)

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 the tax payment deadline is extended.

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.

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 legal 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 the tax collection period is extended beyond March 31. In such a case, the deadline for filing complaints is extended until the day the tax collection period closes.

HISTORY

| ACTION | DATE | JOURNAL ENTRY |
|---------------------------|----------|---------------|
| Introduced | 10-02-01 | p. 870 |
| Reported, H. Ways & Means | 01-24-02 | p. 1299 |

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