



Ohio Legislative Service Commission

Bill Analysis

Bethany Boyd

H.B. 299

130th General Assembly
(As Introduced)

Reps. Grossman, Brenner, Terhar

BILL SUMMARY

- Requires counties, municipal corporations, townships, and school boards, prior to filing a complaint against the valuation of real property they do not own, to pass a resolution approving the complaint, at a public meeting.
- Requires that the resolution specify, among other things, the compensation paid to any person retained to represent the county, municipal corporation, township, or school board in the matter of the complaint, unless the person is an employee of the political subdivision.
- Specifies the circumstances under which such a resolution need not be adopted.

CONTENT AND OPERATION

Challenging tax assessments of real property

Filing a complaint against the property's valuation

Under continuing law, owners of real property and other interested parties, including a board of county commissioners, a board of township trustees, a board of education of a school district, the legislative authority of a municipal corporation, or the prosecuting attorney or treasurer of the county, may file a complaint contesting the county's tax assessment of property. The board of township trustees, board of education, or legislative authority of a municipal corporation need not own the property to file a complaint contesting the county's tax assessment of the property, but they must own territory within the county. The board of county commissioners, prosecuting attorney, and treasurer of the county have no such limitation on them, apparently because the property that is the subject of the complaint would be located in the county they serve.

The bill substitutes the chief executive of a municipal corporation, instead of the mayor, as one of the public officials who may file a complaint against the valuation of property.

Usually, real property owners file complaints against allegedly excessive valuations of their parcels of land or boards of education file complaints alleging undervaluation of property in the school district, but complaints may allege other improper assessment determinations, as follows: that property was improperly classified as residential/agricultural or nonresidential/nonagricultural ("Class I" or "Class II") for the purposes of the applicable H.B. 920 tax reduction factor; that property was denied favorable assessment, or was improperly valued, as agricultural land; that a recoupment charge was improperly levied for converting agricultural land to a nonagricultural use; or to challenge a determination as to whether property that is not intended primarily for use in business activity qualifies for the 10% rollback exemption.¹

Approval of complaints

Under the bill, a board of county commissioners, a board of township trustees, the board of education of a school district, or the chief executive or legislative authority of a municipal corporation may not file a complaint against the valuation of property the subdivision or school district does not own, unless the board or legislative authority first adopts a resolution approving the complaint at a public meeting of the board or legislative authority. A county treasurer or prosecuting attorney may not file a complaint against the valuation of property the county does not own, unless the board of county commissioners first adopts a resolution approving the complaint at a public meeting of the board. The resolution must include all of the following information:

- Identification of the parcel that is the subject of the complaint.
- The name of the owner or owners of the parcel.
- The change in valuation being sought in the complaint.
- The name and address of the legal representative, other than an employee of the county, township, school district, or municipal corporation, retained to represent the county, township, school district, or municipal corporation in the complaint proceedings.

¹ R.C. 5715.19(A).

▪ The hourly rate, contingency fee, flat fee, or other compensation agreed to by the county, township, school district, or municipal corporation and the retained legal representative.

A board of county commissioners, board of township trustees, board of education, or legislative authority of a municipal corporation that adopts a resolution, or a county treasurer, county prosecuting attorney, or chief executive of a municipal corporation that obtains a resolution, cannot be required to adopt a new resolution for the same complaint based solely on a change in their legal representative, unless the hourly rate, contingency fee, flat fee, or other compensation agreed to with the new representative is greater than that stated in the existing resolution.²

Filing a complaint supporting or objecting to amounts stated in a previously filed complaint

The bill's requirement to adopt a resolution approving a complaint does not apply to the existing authority of any person, board, authority, or officer to file a complaint in support of or objecting to a previously filed complaint or objecting to a current valuation under a provision of continuing law.³ Under that continuing law provision, if the overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination in a previously filed complaint is at least \$17,500, a board of education whose school district is affected by the previously filed complaint may file a complaint in support of or objecting to the amount of the alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in the previously filed complaint or objecting to the current valuation.⁴ Upon filing a supporting or objecting complaint, the board of education or the property owner is made a party to the action.

HISTORY

ACTION	DATE
Introduced	10-16-13

H0299-I-130.docx/ks

² R.C. 5715.19(A)(5).

³ R.C. 5715.19(A)(5) (last paragraph).

⁴ R.C. 5715.19(B).

