Fiscal Note & Local Impact Statement

122 nd General Assembly of Ohio

BILL: **H.B. 694** DATE: **March 18, 1998**

STATUS: **As Introduced** SPONSOR: **Rep. Schuler**

LOCAL IMPACT STATEMENT REQUIRED: **No — No local cost**

CONTENTS: **Specifies who may file a complaint with a county board of revision**

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

LOCAL GOVERNMENT	FY 1998	FY 1999	FUTURE YEARS
Counties			
Revenues	- 0 -	- 0 -	- 0 -
Expenditures	Potential minimal increase	Potential minimal increase	Potential minimal increase

- Potential minimal increase in expenditures to process a possible increased number of applications of complaint filed with county boards of revision.

Detailed Fiscal Analysis

The bill specifies that, in addition to the property owner, an owner's spouse or, in the case of a business, an officer of a business may file an application requesting a decrease in valuation of property or land from a county board of revision.

The bill declares that the filing of a complaint to a county board of revision is not the practice of law, therefore one would not have to hire an attorney to file a claim. This could lead to an increased number of filings of applications of complaint. However, the bill does not change the filing procedures or criteria used to judge applications. Therefore, while increased applications could lead to increased processing costs for counties, it is not likely to lead to many, if any, additional reductions in valuation of land or property.

❑ *LBO staff: Alexander C. Heckman, Research Associate*
H:\FN122\hb0694in.doc

Local Government