



Ohio Legislative Service Commission

Bill Analysis

Stephen Estelle

H.B. 435

128th General Assembly
(As Introduced)

Reps. Goodwin and Okey, Murray, Blessing, Stautberg, Domenick, Combs, McGregor, Yuko, Blair

BILL SUMMARY

- Expands the class of persons who may appeal a county board of revision decision to a court of common pleas to include any board, legislative authority, or person authorized to file an appeal to the Board of Tax Appeals.

CONTENT AND OPERATION

Appeals from county boards of revision

(R.C. 5717.05)

Continuing law authorizes a complaint to be filed with a county board of revision to dispute certain tax-related determinations made with respect to a parcel of real property, including the parcel's assessed value. (R.C. 5715.19.) The complaint may be filed by various persons, political subdivisions, and public officials, including the parcel owner, a school board or other legislative authority of a political subdivision in which the parcel is located, the prosecuting attorney or county treasurer of the county in which the parcel is located, or the mayor of a municipal corporation in which the parcel is located.

A county board of revision's decision may be appealed to the Board of Tax Appeals. The appeal may be filed by the "county auditor, the tax commissioner, or any board, legislative authority, public official, or taxpayer authorized . . . to file complaints" with the board of revision. (R.C. 5717.01.) Alternatively, an appeal may be filed with the court of common pleas, but only if the appellant is the parcel owner or a person who seeks to prove ownership.

The bill expands authority to appeal to the court of common pleas to "any board, legislative authority, or person" authorized to appeal a decision from a county board of revision to the Board of Tax Appeals. (By use of the term "person," it is not clear whether the bill authorizes public officials to utilize the alternative appeal.¹)

HISTORY

ACTION	DATE
Introduced	02-02-10

H0435-I-128.docx/jc

¹ "Person" is defined in R.C. 5701.01, which states "[a]s used in Title LVII of the Revised Code, 'person' includes individuals, firms, companies . . . , and any other business entit[y]."

