



# Ohio Legislative Service Commission

## Bill Analysis

Mackenzie Damon

### **S.B. 52**

130th General Assembly  
(As Introduced)

Sen. Coley

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## **BILL SUMMARY**

- Limits the right to file property tax complaints to the property owner, the owner's spouse, and certain agents of the owner or spouse.

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## **CONTENT AND OPERATION**

### **Property tax complaints**

The bill limits the right to file property tax complaints to the property owner, the owner's spouse, and certain agents currently authorized to file a complaint on behalf of the owner.<sup>1</sup> This limitation terminates the right of a school district, county, municipal corporation, or township to file a property tax complaint with respect to property it does not own. It also terminates the right of a county, municipal corporation, or township to participate in complaint proceedings or appeals regarding other persons' property. (Although ongoing law authorizes various specified agents to file complaints on behalf of an owner, if an agent is not licensed to practice law in Ohio, the agent's representation is restricted to matters or activities that do not constitute the unauthorized practice of law. See *Dayton Supply & Tool Co. v. Montgomery Cty. Bd. of Revision*, 111 Ohio St.3d 367, 2006-Ohio-5852.)

Ongoing law authorizes complaints to be filed challenging several kinds of property tax determinations, including a property's value for tax purposes or its classification as residential/agricultural or commercial/industrial for "H.B. 920" tax reduction purposes, as agricultural property eligible for current agricultural use valuation (CAUV), or as nonbusiness property eligible for the 10% rollback. Complaints also may challenge recoupment charges imposed for conversion of CAUV land to

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<sup>1</sup> R.C. 5715.19 with conforming changes in R.C. 307.699, 3735.67, 5715.27, and 5717.01.

nonagricultural use. Complaints are heard before the county board of revision. The vast majority of property tax complaints challenge a property's value. According to the fiscal year 2012 annual report of the Ohio Board of Tax Appeals, about 90% of appeals taken to the BTA regarded valuation.

Ongoing law requires the county auditor to notify the school district where the property is located that a complaint has been filed. The school district may then respond to the complaint to support or oppose the underlying decision. (Ongoing law labels this response a "complaint" rather than a "response" or "answer" in support or in opposition.) The bill does not change the right of school districts to respond to property owner complaints.

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## HISTORY

ACTION	DATE
Introduced	02-25-13

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