

House Bill 126 became law on July 21, 2022. It establishes restrictions on the ability of Boards of Education within Ohio to file complaints with Boards of Revision. Highlights of the changes, as set forth in the Revised Code, are as follows:

- **Limitations on complaints filed by Board of Education**

A board of education may file an original complaint seeking to increase the taxable value of another's property *if*:

(a) the property was sold in an arm's-length transaction before, *but not after*, the tax lien date for the tax year for which the complaint is filed, *and*

(b) sale price exceeds the auditor's valuation of the property by at least 10% *and* also exceeds the amount of the filing threshold for that year for the 2023 tax year (hearings scheduled in 2024) the threshold is \$535,000.

- **Resolution is now required**

Before filing a complaint, Boards of Education/legislative authorities must adopt a formal resolution at a public meeting in order to authorize filing of the complaint. The resolution shall include:

(a) identification of the parcel or parcels by street address, if available from online records of the county auditor, that are the subject of the original complaint

(b) name of at least one of the record owners of the parcel(s)

(c) The basis for the complaint relative to each parcel identified in the resolution as set forth in the Revised Code

(d) The tax year for which the complaint will be filed, which shall be a year for which a complaint may be timely filed, per the Revised Code, at the time of the resolution's adoption.

- **Before adopting the resolution**

The legislative authority/Board of Education must send written notice to the property owner at least seven days before it adopts the resolution indicating:

(a) intent to adopt the resolution.

(b) the proposed date of adoption; and

(c) the basis for the proposed complaint.

- **Complaint Form**

The BOE/legislative authority must acknowledge that a resolution authorizing the complaint was adopted and that proper notice was mailed to at least one of the record owners of the property by checking the relevant box included on the complaint form.

- **One-year rule; dismissal**

If a board of revision does not render a decision on a board of education's complaint within one year of the date the complaint was filed, the BOR is without jurisdiction and shall dismiss the complaint.

- **Counter-Complaints by a Board of Education**

A board of education may file a counter-complaint only if the original complaint states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value. The board shall file the counter-complaint within thirty days after the original complaint is filed, and any other person shall file the counter-complaint within thirty days after receiving the notice required under this division.

- **Appeals by the Board of Education**

With respect to property a board of education/legislative authority does not own or lease, a board of education may not appeal a decision rendered by a board of revision to the Board of Tax Appeals.

- **No Private Payment Agreements**

A board of education shall not enter into private payment agreements (agreements wherein an owner pays a sum of money to a board of education in exchange for the board of education's dismissal of the complaint, or in exchange for the board of education's promise not to file a complaint). Any such agreement is void and unenforceable.