

**ANNOUNCEMENT:  
THE FILING OF COVID-RELATED PROPERTY VALUATION COMPLAINTS**

Recently-enacted Senate Bill 57 (SB 57) allows property owners to file complaints at the Board of Revision seeking to reduce the valuation of their property if the reduction in valuation was caused by “a circumstance related to the COVID-19 pandemic or a state COVID-19 order.” **For Tax Year 2020 the filing period commences on August 3, 2021 and ends at the close of business on September 2, 2021.** Complaints should be filed with the Fairfield County Auditor’s Office.

In applicable part, under the terms of SB 57 eligible filers:

... may request in a valuation complaint for tax year 2020 that the assessment of true value in money of the property be determined as of October 1, 2020, instead of the tax lien date for that year, provided the request reflects a reduction in true value between those two dates due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order. An eligible person that files such a valuation complaint shall allege with particularity in the complaint how such a circumstance or order caused the reduction in true value of the property. The board of revision shall dismiss a valuation complaint that merely alleges a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located.

...the board of revision shall consider evidence of diminished true value as of October 1, 2020, due to any circumstances related to the COVID-19 pandemic or state COVID-19 orders, and, if the board determines that this evidence is satisfactory, shall adjust the property's true value in money for that tax year to reflect that diminished valuation as of that date. That adjusted value shall apply to subsequent tax years in accordance with section 5715.19 of the Revised Code.

The applicable text of SB 57 may be read by clicking [here](#), commencing with Section 3, on page 8.