



## Ohio Senate Bill 57 provides real property tax reduction opportunities

May 7, 2021

Governor DeWine recently signed [Senate Bill \(S.B.\) 57](#), a law that affects Ohio real property tax valuation complaints. Commercial and industrial property owners that have been negatively impacted by the COVID-19 pandemic promoted the bill. Generally, S.B. 57 broadens the scope of who can contest property values and also opens the door for pandemic-related valuation cases that the previous law would not have permitted.

Historically, owners of real property (and certain other entities) were authorized to file complaints challenging their properties' tax valuation with their counties' Board of Revision (BOR). Additionally, complaints could only be filed once in a three-year valuation period and property values were determined as of January 1 of the tax year (i.e., the tax lien date).

S.B. 57 will now permit certain tenants of commercial and industrial properties to file BOR complaints in their own names.

The law will also allow complaints to contest property values for the 2020 tax year as of October 1, 2020, instead of the standard January 1, 2020 tax lien date, provided that the owners prove that the pandemic caused a change in real property value between those dates.

The new bill also waives the restriction for filing only one complaint in a three-year valuation period, permitting multiple filings for 2020, 2021 and 2022 tax years. Thus, property owners who may have already filed a property tax valuation complaint within the triennial valuation period can still file a special complaint, provided they meet certain requirements in the law.

It is important to note that property owners and qualified tenants seeking to file a COVID-related decrease complaint must do so within the 30-day period between July 26, 2021 (the bill's effective date) and August 25, 2021. The complaint must also specify how the pandemic-related circumstances caused a reduction in property value. Otherwise, the BOR may dismiss the complaint.

# Authors

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