

Publications

Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief

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A significant real property tax savings opportunity is now available if you are an Ohio real property tax taxpayer who believes the value of your property has depreciated due to the impact of COVID-19 pandemic.

In an effort to assist taxpayers who have experienced a decline in the value of their real estate due to the COVID-19 pandemic, Governor DeWine has signed into law Sub. S.B. 57, which goes into effect on August 3, 2021. This is the first day a complaint can be filed.

The legislation authorizes an eligible party to file a special "COVID-19" complaint with the specific county Board of Revision requesting that a property's tax valuation for tax year 2020 be determined as of October 1, 2020, instead of the January 1, 2020 tax lien date typically mandated by Ohio law. Ohio's statutory restriction on filing only one complaint in each three-year valuation period also is lifted if an owner wishes to file a tax year 2020 COVID-19 complaint. This opportunity is therefore available to all that qualify.

To qualify for this special consideration:

- The owner must demonstrate that the real property's value has been reduced due to circumstances related to the COVID-19 pandemic or a COVID-19-related order issued by the governor or a state agency.
- The special complaint must be filed on or before September 2, 2021.
- The special complaint must state **with particularity** how the COVID-19-related circumstance or order caused the reduced real property value.

This specificity requirement threatens to be quite complex. The legislation also expressly authorizes the Boards of Revision to dismiss a complaint that does not satisfy this requirement. Great care needs to be exercised in seeking relief under this new provision.

Vorys' real property tax team has the experience to help you navigate the potential procedural pitfalls and to assist in developing evidence that supports a value reduction due to COVID-19 circumstances or

orders. We invite you to contact us or your Vorys lawyer with any questions.

Remember: this limited filing opportunity ends September 2, 2021.

Vorys Covid-19 Task Force

Vorys attorneys and professionals are counseling our clients in the myriad issues related to the coronavirus (COVID-19) outbreak. We have also established a comprehensive Coronavirus Task Force, which includes attorneys with deep experience in the niche disciplines that we have been and expect to continue receiving questions regarding coronavirus. Learn more and see the latest updates from the task force at [vorys.com/coronavirus](https://www.vorys.com/coronavirus).