

Publications

Legislative Changes to the Board of Revision Process are Coming

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CLIENT ALERT | 6.26.2025

Substitute House Bill 96 (Sub. H.B. 96), Ohio's operating appropriations bill for fiscal years 2026-2027, was passed by the General Assembly on June 25, 2025. The law modifies changes made by Amended Substitute H.B. 126 (effective July 21, 2022), which limited when political subdivisions and other non-owners can file property tax complaints or appeal decisions of a board of revision (BOR). Once signed into law, Sub. H.B. 96 aims to clarify Ohio's real property tax laws and help end litigation over H.B. 126 that has tied up property owners for multiple tax years.

Below is a summary of significant aspects of the bill. These changes may affect each property owner, buyer, seller, or tenant differently. Please contact your Vorys real property tax attorney to discuss your specific situation.

The bill clarifies limits on filing property tax complaints. Current law under H.B. 126 limits boards of education, other subdivisions, and third parties from filing complaints unless:

1. The "property was sold" in a recent arm's-length transaction prior to the tax year in question.
2. The sale price is at least 10% and \$500,000 more than the auditor's value (The \$500,000 threshold is indexed annually for inflation).
3. The subdivision adopts a resolution authorizing the complaint.

Sub. H.B. 96 makes three key changes to these filing limits:

1. Replaces "the property was sold" with a requirement that the complaint seeks an "increase in valuation based on the property's sale," clarifying that increase complaints are limited to sales.
2. Requires the sale be evidenced by a conveyance fee statement declaring the property's value, limiting increase complaints to recorded sales, or that the sale be otherwise recorded with the county recorder or "similar government office."
3. Limits eligible sales to those occurring within two years preceding the tax lien date for which the complaint is filed.

The bill expands the definition of a third-party complainant to include anyone acting on behalf of a legislative authority. Under current law, a third-party complainant is someone other than the owner or the owner's agent who owns property in the county. All third-party complainants must submit an affidavit certifying whether they are acting on behalf of a subdivision. Falsifying the affidavit is a first-degree misdemeanor.

The bill tightens the requirement for subdivisions to adopt a resolution before filing a complaint. Under Sub. H.B. 96, the subdivision resolution is also required when a third-party complainant is acting on behalf of a subdivision.

The bill ends the practice of boards of education filing counter-complaints in support of third-party increase complaints. Under current law, a board of education may file a counter-complaint when a complaint seeks a change in true value of at least \$50,000 (\$17,500 in taxable value). Sub. H.B. 96 limits counter-complaints to cases where the original complaint is filed by the owner, a tenant, or someone acting on their behalf. The General Assembly states this change is remedial and applies to counter-complaints for tax year 2022 and after.

The bill further limits appeals of BOR decisions to the Board of Tax Appeals (BTA). Under H.B. 126, political subdivisions are prohibited from appealing BOR decisions on property they don't own. Sub. H.B. 96 extends this prohibition to third-party complainants for BOR decisions issued after the bill's 90-day effective date.

In apparent response to *Marysville Exempted Village Schools Bd. of Edn. v. Union Cty. Bd. of Revision, 2024-Ohio-3323*, the bill removes language viewed as limiting the start date of the legislative authority appeal prohibition and specifies that the legislative authority appeal ban is remedial and applies to BOR decisions issued on or after July 21, 2022.

The governor signed the bill on June 30, 2025, with some unrelated line-item vetoes. The bill was returned to the House on July 1, 2025, for a potential legislative turn-over of the vetoes. At this time, we do not know how this may impact the effective date of these Board of Revision provisions.

Please contact your Vorys real property tax lawyer to discuss this or any other real property tax matter.