

TAX ALERT

MAY 5, 2021

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Special COVID-19-related Ohio real property tax relief

More people can now challenge a property's assessed tax valuation or classification thanks to [Ohio Senate Bill 57](#), which goes into effect on July 26, 2021. Additionally, property owners and tenants who suffered from COVID-19-related circumstances could be afforded relief from property taxes under a new special COVID-19 valuation challenge opportunity included in the new law.

Senate Bill 57 makes changes to the way that a Board of Revision (BOR) complaint may be filed to challenge a property's assessed tax valuation or classification, expanding who may file a complaint, and allowing property owners and tenants to file COVID-19-related valuation complaints.

First, the bill allows tenants (and their officers, employees and certain other agents of the tenant) of commercial or industrial property to file property tax complaints or counterclaims if the tenant is responsible for paying the entire amount of taxes charged against the property and if the landlord (either through the lease or otherwise) authorizes the tenant to file the complaint or counterclaim. These parties may file complaints or counterclaims beginning for tax year 2021.

Separately, the bill authorizes a county BOR, pursuant to a special complaint filed for tax year 2020, to value a property as of Oct. 1, 2020 (instead of the beginning of the year as usual), if its value is reduced due to COVID-19-related circumstances or state orders. The complaint itself must demonstrate "with specificity" the effects that COVID-19 had on the value of the property and the evidence must be with respect to the property's allegedly reduced value of Oct. 1, 2020. Such evidence could include appraisals, revenue or expenses centered around Oct. 1, 2020 compared to previous years or forecasts made before the pandemic. The BOR must

dismiss a complaint that only alleges a general decline in market conditions in the area where the property is located. These special complaints may be filed from July 26 to Aug. 25, 2021. These special 2020 BOR complaints are not prohibited if a property owner has already filed a BOR complaint during the same triennium, which usually acts as a bar to a second BOR filing during the same triennium.

Finally, the bill allows eligible parties to initiate a COVID-19-related complaint for tax years 2021 and 2022. Again, if the complaint merely alleges a general decline in value or market conditions in the area where the property is located or some other factor unrelated to COVID-19 circumstances or orders, the county BOR may not grant the waiver. These special 2021 or 2022 BOR complaints are not prohibited if a property owner has already filed a BOR complaint during the same triennium.

For more information, contact [Mark Snider](#), [Sahir Rama](#) or any member of Porter Wright's [Tax](#) practice group.