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For More Information, please call Ralph T. Meacham, CPA (330) 740-2010

Ohio Senate Bill 57

Changes Allow Property Valuation Complaints due to Pandemic

Mahoning County Auditor Ralph Meacham is announcing that Senate Bill 57, which was recently signed by Governor DeWine, allows eligible persons to file a *DTE 1 Board of Revision Complaint Against the Valuation of Property* for tax year 2020 if the property was negatively impacted by the Covid-19 pandemic or a State Covid-19 order as defined in the bill.

These specific complaints can be filed between August 3 and September 2, 2021 (postmarked no later than September 2nd). Property owners must indicate, with particularity, how the Covid-19 pandemic or a State Covid-19 order reduced the true value of the property. The bill authorizes the County Board of Revision to value a property for tax purposes as of October 1, 2020 rather than the January 1, 2020 tax lien date. The burden of proof is on the complainant to provide credible evidence. For the first time, tenants, as defined in the bill, are permitted to file this Covid-19 related complaint.

The law also allows a Covid-19 related complaint to be filed even if a complaint has already been filed for tax year 2020. Additionally, the bill also waives the restriction of filing only one complaint in a three-year valuation period, allowing multiple complaints to be filed during that time if they meet certain requirements.

“These changes in the law will give commercial and industrial property owners and tenants an opportunity to obtain some property tax relief if they suffered from things such as restricted business hours or demand for a good or service, among others,” Auditor Meacham stated.

The bill can be found here: [Senate Bill 57 | The Ohio Legislature](#)

The *DTE 1 Board of Revision Complaint Against the Valuation of Property* can be found here [DTE 1 Complaint Against the Valuation of Real Property](#) or taxpayers may call the Mahoning County Auditor’s Office and request that the form be mailed to them.

Auditor Meacham encourages taxpayers to call his office with any questions.

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