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| COUNTY AUDITORS’ ASSOCIATION OF OHIO |

Legislative Day

4/26/23

**2023 Omnibus Clean-Up Bill**

1. Fix Exemption Refunds to mirror Delinquent Tax distributions, so refunds are disbursed using current rates.
2. Codify Auditor Fee withholding from state reimbursement of Roll-Back amounts (Homestead, 10% and 2.5%).
3. Fix language requiring Exempt Property Owners to notify Auditor of a “change in use” rather than when the property is “no longer exempt”.

4) HB126 fixes:

a. 30-day appeal process starts at the close of BOR complaint process rather than a “rolling 30-day” period.

b. BOR *MAY*, instead of *shall*, dismiss a complaint after 365 days.

c. Change language stating the date a complaint is mailed is the date of filing, to the date the complaint is received by the auditor. Complaints postmarked prior to the filing deadline are considered timely.

5) Apply provisions of HB51 which allows an Auditor to initiate a destroyed or damaged property complaint to manufactured homes.

6) Amend HB140 Ballot Transparency Act :

a. Make language consistent on certification of estimated revenue to the nearest $1,000 .

b. Eliminate reference to estimated effective tax rate and add language that the calculation of the certified estimate per $100,000 of auditor appraised value will exclude any adjustments for the non-business or owner occupancy credits.

c. Eliminate references in ORC 5705.03(B)(1), (2) & (3) referring to millage be expressed per $1 of taxable value and instead just state the millage.

d. Eliminate reference to estimated amount for the value .

7) Allow Auditors to choose the location to conduct an Auditor’s Sale, current law requires it to be held “at the Courthouse”.

8) Delete R.C. 319.05 requiring the Auditor to certify to the Treasurer certain deputy appointments.