

## Sub. House Bill 126: Danger of Potential New Law to Prevent School Districts Ability to Challenge Property Tax Valuations

By David Hirt

On December 15, 2021, the Ohio Senate passed its version of House Bill 126 (which proposed to modify the procedure when a school district challenges a property tax valuation). Instead of merely modifying the procedure to challenge a property tax valuation, Substitute House Bill 126 as passed by the Senate *prohibits* a school district from initiating such a challenge. The Senate amendment still allows a school district to file a counterclaim in the event a property owner initiates an action to reduce a tax valuation. Sub. H.B. 126, however, *prohibits* a board of education from appealing a decision of the board of revision to the board of tax appeals.

The Senate amendment now goes back to the House for its review and vote. The House is not scheduled to return to session until January 19, 2022, so Board members and administrators still have time to contact their legislators to express their opinion of the Senate amendment.

If the Senate amendment to HB 126 is accepted by the House, and the revised Bill is signed into law by the Governor, school districts will be prohibited from initiating actions to challenge property tax valuations and, if the district responds to a property owner's complaint, will be prohibited from appealing a decision of the board of revision to the board of tax appeals. School districts will need to remain vigilant to attempts by property owners to reduce valuations and should consider filing counterclaims when appropriate.

If you would like more information about the status of HB 126 and the effects should it become law, please contact any of the listed Roetzel attorneys.

### Doug Spiker

Practice Group Manager  
Employment Services  
216.696.7125 | [dspiker@ralaw.com](mailto:dspiker@ralaw.com)

### Lewis Adkins

Practice Group Manager  
Public Law, Regulatory and Finance  
216.616.4842 | [ladkins@ralaw.com](mailto:ladkins@ralaw.com)

### Susan Keating Anderson

Chair, Education Law Group  
216.232.3595 | [sanderson@ralaw.com](mailto:sanderson@ralaw.com)

### Karen Adinolfi

330.849.6773 | [kadinolfi@ralaw.com](mailto:kadinolfi@ralaw.com)

### Aretta Bernard

330.849.6630 | [abernard@ralaw.com](mailto:abernard@ralaw.com)

### Michael Brohman

312.582.1682 | [mbrohman@ralaw.com](mailto:mbrohman@ralaw.com)

### Helen. S. Carroll

330.849.6710 | [hcarroll@ralaw.com](mailto:hcarroll@ralaw.com)

### G Frederick Compton, Jr.

330.849.6610 | [fcompton@ralaw.com](mailto:fcompton@ralaw.com)

### Diana M. Feitl

216.615.4838 | [dfeitl@ralaw.com](mailto:dfeitl@ralaw.com)

### Monica Frantz

216.820.4241 | [mfrantz@ralaw.com](mailto:mfrantz@ralaw.com)

**Barry Freeman**216.615.4850 | [bfreeman@ralaw.com](mailto:bfreeman@ralaw.com)**Morris Hawk**216.615.4841 | [mhawk@ralaw.com](mailto:mhawk@ralaw.com)**David Hirt**216.329.0558 | [dhirt@ralaw.com](mailto:dhirt@ralaw.com)**Paul Jackson**330.849.6657 | [pjackson@ralaw.com](mailto:pjackson@ralaw.com)**Adrienne Kirshner**216.456.3850 | [akirshner@ralaw.com](mailto:akirshner@ralaw.com)**Justin P. Markey**330.849.6632 | [jmarkey@ralaw.com](mailto:jmarkey@ralaw.com)**Nancy Noall**216.820.4207 | [nnoall@ralaw.com](mailto:nnoall@ralaw.com)**Stephanie Olivera Mittica**330.849.6671 | [smittica@ralaw.com](mailto:smittica@ralaw.com)**Galen L. Schuerlein**216.820.4238 | [gschuerlein@ralaw.com](mailto:gschuerlein@ralaw.com)**Sherri Warner**614.723.2110 | [swarner@ralaw.com](mailto:swarner@ralaw.com)