

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

Archive: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

Ohio enacts reforms to local government authority to contest real property assessment values

On April 21, 2022, Ohio's Governor signed House Bill 126 (H.B. 126) into law. The legislation, among other things:

URL: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA134-HB-126>

1. Restricts the authority of public school districts and other political subdivisions to contest the assessment value of real property they do not own or lease ("non-subdivision property"), and
2. Prohibits private payment agreements.

The private payment agreements prohibition takes effect on July 21, 2022. The legislation's other changes apply to original complaints or counter-complaints filed for the 2022 tax year and any tax year thereafter.

This Multistate Tax Alert summarizes some of the provisions in H.B. 126.

[Issued May 25, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-ohio-enacts-reforms-to-local-government-authority-to-contest-real-property-assessment-values.pdf>

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