



Ohio Revised Code

Section 319.38 Deductions from valuation for injured or destroyed property.

Effective: May 19, 2022

Legislation: House Bill 51

Whenever it is made to appear to the county auditor, based on an inspection by the county auditor or based on notice provided to the county auditor, on a form prescribed by the department of taxation, by a property owner or two disinterested persons who are residents of the township or municipal corporation in which the property is or was situated, that property that is listed for taxation for the current year has been destroyed or injured after the first day of January of the current year, the county auditor shall investigate the matter and adjust the valuation of the property, on the tax list for the current year, as prescribed by divisions (A) through (D) of this section:

(A) If the injury or destruction occurred during the first calendar quarter, the county auditor shall deduct from the valuation of the property an amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(B) If the injury or destruction occurred during the second calendar quarter, the county auditor shall deduct from the valuation of the property seventy-five per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(C) If the injury or destruction occurred during the third calendar quarter, the county auditor shall deduct from the valuation of the property fifty per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(D) If the injury or destruction occurred during the fourth calendar quarter, the county auditor shall deduct from the valuation of the property twenty-five per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction.

No such deduction shall be made in the case of an injury or destruction resulting in damage of less than one hundred dollars.

If a form has not been filed with the county auditor by either an owner or two disinterested persons



but it appears to the county auditor, based on an inspection and investigation, that the owner's property is listed for taxation for the current year and has been destroyed or injured after the first day of January of the current year, the county auditor may complete the form on behalf of an owner.

To obtain a deduction under division (A), (B), or (C) of this section, an owner or two disinterested persons shall file the form with the county auditor, or the county auditor shall complete the form on behalf of an owner, not later than the thirty-first day of December of the year in which the injury or destruction occurred. To obtain a deduction under division (D) of this section, an owner or two disinterested persons shall file the form with the county auditor, or the county auditor shall complete the form on behalf of an owner, not later than the thirty-first day of January of the year after the year in which the injury or destruction occurred.

The county auditor shall certify the deductions made under this section to the county treasurer, who shall correct the tax list and duplicate in accordance with such deductions. If the deduction cannot be entered upon the current tax list and duplicate, the county auditor shall proceed in the manner prescribed under section 5715.22 of the Revised Code to refund or credit to the taxpayer the amount of the reduction in taxes attributable to the deduction in valuation made under this section.