



Ohio Revised Code

Section 319.38 Deductions from valuation for injured or destroyed property.

Effective: October 22, 1997

Legislation: Senate Bill 123 - 122nd General Assembly

Whenever it is made to appear to the county auditor, by the oath of the owner or one of the owners of a building or structure, land, orchard, timber, ornamental trees, or groves, or by the affidavit of two disinterested persons who are residents of the township or municipal corporation in which such property is or was situated, that it 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 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 to or destruction of a building, structure, land, orchard, timber, ornamental trees, or groves, resulting in damage of less than one hundred dollars.



To obtain the deductions prescribed in divisions (A) to (D) of this section, the owner or one of the owners of injured or destroyed property or the two disinterested persons who are residents of the township or municipal corporation in which the property is or was situated shall apply to the county auditor. In the case of a deduction under division (A), (B), or (C) of this section, the oath or affidavit shall be filed not later than the thirty-first day of December of the year in which the injury or destruction occurred. In the case of a deduction under division (D) of this section, the oath or affidavit shall be filed 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.