

## Publications

### *The Evaluator – Winter 2025*

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**AUTHORED ARTICLE** | Winter 2025

### Deadlines Looming in Thirteen States

Taxpayers seeking to contest real property tax values established by assessing jurisdictions across the country often have a short window of opportunity to contest their new valuation. The thirteen states highlighted below have deadlines coming soon. Click on the map to enlarge the image.

### Ohio Property Tax Updates

#### The Legislative Changes to HB 126 Introduced in 2024 Were Not Enacted Into Law

In 2024, there were two separate efforts by the Ohio legislature to amend House Bill 126 (HB 126) to address and clarify issues that have resulted in significant litigation – House Bill 187 and House Bill 344. Despite these efforts, the proposed legislation did not pass.

#### The Joint Committee on Property Tax Review and Reform

In the last legislative session, the biennial budget bill created the Joint Committee on Property Tax Review and Reform (the Committee). The Committee was tasked with reviewing Ohio's real property tax system with the goal of offering recommendations for reform. This initiative comes at a time when rising property values are significantly impacting Ohio's property owners, drawing the attention of state legislators.

### Affordable Apartment Units Not Eligible for Louisiana's Public Purpose Exemption

Last month, a Louisiana appellate court determined that an apartment complex's affordable housing units were not eligible for the state's property tax exemption because the property owner failed to show that

the units were “dedicated solely to a public purpose.”

## **Utah Court of Appeals Affirms Collective \$52MM Valuation for Trio of Walmart Stores**

The Utah Court of Appeals recently affirmed the collective valuation of three retail stores located in Salt Lake County. In an appeal relating to the tax year 2016 assessments of two Walmart Supercenters and a Sam’s Club, Walmart argued that, in upholding the Tax Commission’s ruling, the district court failed to conduct a de novo review of the case and applied an incorrect definition of fair market value.

## **Tennessee Attorney General Clarifies Limitations on Property Reassessments Outside of Reappraisal Schedule**

In an opinion from March 4, the Tennessee Attorney General outlined general guidelines for assessors for reassessing certain real property outside the statutorily prescribed reappraisal schedule and clarified when such reassessments are warranted.