

As Introduced

**128th General Assembly
Regular Session
2009-2010**

H. B. No. 435

Representatives Goodwin, Okey

**Cosponsors: Representatives Murray, Blessing, Stautberg, Domenick,
Combs, McGregor, Yuko, Blair**

—

A B I L L

To amend section 5717.05 of the Revised Code to 1
authorize any person currently permitted to appeal 2
a decision of a county board of revision to the 3
Board of Tax Appeals to instead appeal the 4
decision to the county court of common pleas. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5717.05 of the Revised Code be 6
amended to read as follows: 7

Sec. 5717.05. As an alternative to the appeal provided for in 8
section 5717.01 of the Revised Code, an appeal from the decision 9
of a county board of revision may be taken directly to the court 10
of common pleas of the county by ~~the person in whose name the~~ 11
~~property is listed or sought to be listed for taxation~~ any board, 12
legislative authority, or person authorized to appeal a decision 13
from a county board of revision to the board of tax appeals under 14
section 5717.01 of the Revised Code. The appeal shall be taken by 15
the filing of a notice of appeal with the court and with the board 16
within thirty days after notice of the decision of the board is 17
mailed as provided in section 5715.20 of the Revised Code. The 18

county auditor and all parties to the proceeding before the board, 19
other than the appellant filing the appeal in the court, shall be 20
made appellees, and notice of the appeal shall be served upon them 21
by certified mail unless waived. The prosecuting attorney shall 22
represent the auditor in the appeal. 23

When the appeal has been perfected by the filing of notice of 24
appeal as required by this section, and an appeal from the same 25
decision of the county board of revision is filed under section 26
5717.01 of the Revised Code with the board of tax appeals, the 27
forum in which the first notice of appeal is filed shall have 28
exclusive jurisdiction over the appeal. 29

Within thirty days after notice of appeal to the court has 30
been filed with the county board of revision, the board shall 31
certify to the court a transcript of the record of the proceedings 32
of said board pertaining to the original complaint and all 33
evidence offered in connection with that complaint. 34

The court may hear the appeal on the record and the evidence 35
thus submitted, or it may hear and consider additional evidence. 36
It shall determine the taxable value of the property whose 37
valuation or assessment for taxation by the county board of 38
revision is complained of, or if the complaint and appeal is 39
against a discriminatory valuation, shall determine a valuation 40
that shall correct the discrimination, and the court shall 41
determine the liability of the property for assessment for 42
taxation, if that question is in issue, and shall certify its 43
judgment to the auditor, who shall correct the tax list and 44
duplicate as required by the judgment. 45

In correcting a discriminatory valuation, the court shall 46
increase or decrease the value of the property whose valuation or 47
assessment by the county board of revision is complained of by a 48
per cent or amount that will cause the property to be listed and 49
valued for taxation by an equal and uniform rule. 50

Any party to the appeal may appeal from the judgment of the court on the questions of law as in other cases.

51
52

Section 2. That existing section 5717.05 of the Revised Code is hereby repealed.

53
54