

**As Introduced**

**129th General Assembly  
Regular Session  
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**H. B. No. 198**

**Representative Coley**

**Cosponsors: Representatives Huffman, Adams, J., Buchy, Maag, Ruhl**

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**A B I L L**

To amend sections 307.699, 3735.67, 5715.19, 5715.27, 1  
and 5717.01 of the Revised Code to permit property 2  
tax complaints to be initiated only by the 3  
property owner. 4

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

**Section 1.** That sections 307.699, 3735.67, 5715.19, 5715.27, 5  
and 5717.01 of the Revised Code be amended to read as follows: 6

**Sec. 307.699.** (A) As used in this section: 7

(1) "Sports facility" has the same meaning as in section 8  
307.696 of the Revised Code. 9

(2) "Residual cash" has the same meaning as in division 10  
(B)(5) of section 5709.081 of the Revised Code. 11

(B) Any political subdivision or subdivisions or any 12  
corporation that owns a sports facility that is both constructed 13  
under section 307.696 of the Revised Code and includes property 14  
exempt from taxation under division (B) of section 5709.081 of the 15  
Revised Code, shall make an annual service payment in lieu of 16  
taxes on the exempt property for each tax year beginning with the 17  
first tax year in which the facility or part thereof is used by a 18

major league professional athletic team for its home schedule. The 19  
amount of the service payment for a tax year shall be determined 20  
by the county auditor under division (D) of this section. 21

(C) On or before the first day of September each year, the 22  
owner of property to which this section applies shall file both of 23  
the following with the county auditor: 24

(1) A return in the same form as under section 5711.02 of the 25  
Revised Code listing all its exempt tangible personal property as 26  
of the first day of August of that year; 27

(2) An audited financial statement certified by the owner and 28  
reflecting the actual receipts, revenue, expenses, expenditures, 29  
net income, and residual cash derived from the property during the 30  
most recently ended calendar year. 31

For the purposes of this section, the county auditor shall 32  
determine the true value of the real and tangible personal 33  
property owned by the political subdivision or subdivisions or the 34  
corporation and included in the sports facility, including the 35  
taxable portion thereof, by capitalizing at an appropriate rate 36  
the net income of the owner derived from that property. The 37  
auditor shall use the net income as certified in the owner's 38  
financial statement, unless ~~he~~ the auditor determines that the 39  
amount so certified is inaccurate, in which event ~~he~~ the auditor 40  
shall determine the accurate amount of net income to be 41  
capitalized. The county auditor shall compute net income before 42  
debt service, and shall not include any revenue from county taxes 43  
as defined in division (A)(1) of section 307.696 of the Revised 44  
Code. The true value so determined shall be allocated between real 45  
and tangible personal property and assessed for the purposes of 46  
this section at the appropriate percentages provided by law for 47  
determining taxable values. 48

Using information reported or determined under this division, 49

the county auditor shall determine the amount of putative taxes 50  
for the property for that tax year. As used in this section, 51  
"putative taxes" means the greater of one million dollars or the 52  
amount of property taxes that would have been charged and payable 53  
if all the real and tangible personal property owned by the 54  
political subdivision or subdivisions or the corporation and 55  
included in the sports facility was subject to taxation. 56

(D) On or before the date that is sixty days before the date 57  
that the first payment of real property taxes are due without 58  
penalty under Chapter 323. of the Revised Code each tax year, the 59  
county auditor shall determine the amount of service payments for 60  
that tax year for property to which this section applies in the 61  
following manner: 62

(1) The county auditor shall deduct from the amount of 63  
putative taxes under division (C) of this section any taxes 64  
assessed against the taxable portion of the sports facility owned 65  
by any of the entities in division (B)(1) of section 5709.081 of 66  
the Revised Code, any amounts paid by a municipal corporation 67  
under section 5709.082 of the Revised Code as a result of the 68  
exempt property, and any amounts available in the construction 69  
payments account established under division (G)(1) of this section 70  
as are required to make the total deductions under this division 71  
equal to one million dollars. 72

(2) The county auditor shall fix the amount of the service 73  
payments for a tax year at the amount of the putative taxes minus 74  
deductions under division (D)(1) of this section. However, any 75  
amount of service payments required because the putative taxes 76  
exceed one million dollars shall not exceed the amount of residual 77  
cash of the owner of the exempt property as reported in division 78  
(C) of this section that would otherwise accrue to the political 79  
subdivision or subdivisions pursuant to division (B)(5) of section 80  
5709.081 of the Revised Code if no service payments were imposed 81

under this section. 82

(3) If the exempt property is an improvement under division 83  
(C)(2) of section 5709.081 of the Revised Code, the county auditor 84  
shall determine the percentage which such improvement constitutes 85  
of the total sports facility and shall substitute for the 86  
one-million-dollar amount, wherever it appears in this section, an 87  
amount equal to such percentage multiplied by one million dollars. 88  
The percentage shall be determined by dividing the reproduction 89  
cost new of the improvement by the reproduction cost new of the 90  
total sports facility including the improvement, owned by any of 91  
the entities under division (B)(1) of section 5709.081 of the 92  
Revised Code. 93

(E) On or before the date that is sixty days before the date 94  
that the first payment of real property taxes are due without 95  
penalty under Chapter 323. of the Revised Code each tax year, the 96  
county auditor shall certify and send notice by certified mail to 97  
the owner of the property of the amount and the calculation of the 98  
service payments charged that tax year, including the separate 99  
valuations determined for the real and tangible personal property, 100  
the capitalization rate used, the separate deductions allowed 101  
under division (D) of this section, and any claimed inaccuracies 102  
in net income determined under division (C) of this section. 103

The service payments for a tax year shall be charged and 104  
collected in the same manner as real property taxes for that tax 105  
year. Revenue collected as service payments shall be distributed 106  
to the taxing districts that would have received property tax 107  
revenue from the exempt property if it was not exempt, for the tax 108  
year for which the payments are made, in the same proportions as 109  
property taxes are distributed. However, if the sum of the 110  
deductions allowed under division (D) of this section and the 111  
service payments exceeds one million dollars, any service payments 112  
in excess of one million dollars shall first be paid to the 113

municipal corporation to reimburse it for the payments made under 114  
section 5709.082 of the Revised Code from the inception of such 115  
payments. Any such payments to the municipal corporation shall be 116  
deducted from the municipal payments account established under 117  
division (G)(2) of this section. 118

(F) The owner of property exempt from taxation under section 119  
5709.081 of the Revised Code or ~~persons and political subdivisions~~ 120  
~~entitled to file complaints under section 5715.19 of the Revised~~ 121  
~~Code~~ any of the taxing districts may appeal the determination of 122  
the annual service payments required by this section to the board 123  
of revision in the county in which the exempt property is located 124  
within the time period for filing complaints under section 5715.19 125  
of the Revised Code. The appeal shall be taken by filing a 126  
complaint with that board which need not be on the form prescribed 127  
for other complaints filed under section 5715.19 of the Revised 128  
Code but which shall include an identification of the exempt 129  
property, a copy of the auditor's certification to the owner, a 130  
calculation of the service payments claimed to be correct and a 131  
statement of the errors in the auditor's determination. Upon 132  
receipt of such complaint, the board of revision shall notify the 133  
county auditor of the county in which the exempt property is 134  
located, who shall, within thirty days of such notice, certify to 135  
the board of revision a transcript of the record of the 136  
proceedings of the county auditor pertaining to the determination 137  
of the annual service payments. Any complaint filed under this 138  
section shall be regarded as a complaint for the purposes of 139  
divisions (B), (C), (E), (F), (G), and (H) of section 5715.19 of 140  
the Revised Code. The board of revision shall order the hearing of 141  
evidence and shall determine the amount of service payments due 142  
and payable pursuant to this section. 143

(G) The county auditor of the county in which the exempt 144  
property is located shall establish the following two accounts: 145

(1) A construction payments account to which shall be posted 146  
all payments made by a municipal corporation pursuant to section 147  
5709.082 of the Revised Code on account of such property derived 148  
from persons employed at the site of the sports facility in the 149  
construction of the facility. Deductions shall be made from such 150  
account as provided in division (D) of this section until the 151  
amounts so posted are exhausted. 152

(2) A municipal payments reimbursement account to which shall 153  
be posted all payments made by a municipal corporation pursuant to 154  
section 5709.082 of the Revised Code on account of such property 155  
including those posted under division (G)(1) of this section. 156  
Deductions shall be made from the municipal payments reimbursement 157  
account for reimbursements to the municipal corporation made under 158  
division (E) of this section until the amounts posted are 159  
exhausted. 160

**Sec. 3735.67.** (A) The owner of real property located in a 161  
community reinvestment area and eligible for exemption from 162  
taxation under a resolution adopted pursuant to section 3735.66 of 163  
the Revised Code may file an application for an exemption from 164  
real property taxation of a percentage of the assessed valuation 165  
of a new structure or remodeling, completed after the effective 166  
date of the resolution adopted pursuant to section 3735.66 of the 167  
Revised Code, with the housing officer designated pursuant to 168  
section 3735.66 of the Revised Code for the community reinvestment 169  
area in which the property is located. If any part of the new 170  
structure or remodeling that would be exempted is of real property 171  
to be used for commercial or industrial purposes, the legislative 172  
authority and the owner of the property shall enter into a written 173  
agreement pursuant to section 3735.671 of the Revised Code prior 174  
to commencement of construction or remodeling; if such an 175  
agreement is subject to approval by the board of education of the 176  
school district within the territory of which the property is or 177

will be located, the agreement shall not be formally approved by 178  
the legislative authority until the board of education approves 179  
the agreement in the manner prescribed by that section. 180

(B) The housing officer shall verify the construction of the 181  
new structure or the cost of the remodeling and the facts asserted 182  
in the application. The housing officer shall determine whether 183  
the construction or the cost of the remodeling meets the 184  
requirements for an exemption under this section. In cases 185  
involving a structure of historical or architectural significance, 186  
the housing officer shall not determine whether the remodeling 187  
meets the requirements for a tax exemption unless the 188  
appropriateness of the remodeling has been certified, in writing, 189  
by the society, association, agency, or legislative authority that 190  
has designated the structure or by any organization or person 191  
authorized, in writing, by such society, association, agency, or 192  
legislative authority to certify the appropriateness of the 193  
remodeling. 194

(C) If the construction or remodeling meets the requirements 195  
for exemption, the housing officer shall forward the application 196  
to the county auditor with a certification as to the division of 197  
this section under which the exemption is granted, and the period 198  
and percentage of the exemption as determined by the legislative 199  
authority pursuant to that division. If the construction or 200  
remodeling is of commercial or industrial property and the 201  
legislative authority is not required to certify a copy of a 202  
resolution under section 3735.671 of the Revised Code, the housing 203  
officer shall comply with the notice requirements prescribed under 204  
section 5709.83 of the Revised Code, unless the board has adopted 205  
a resolution under that section waiving its right to receive such 206  
a notice. 207

(D) Except as provided in division (F) of this section, the 208  
tax exemption shall first apply in the year the construction or 209

remodeling would first be taxable but for this section. In the 210  
case of remodeling that qualifies for exemption, a percentage, not 211  
to exceed one hundred per cent, of the amount by which the 212  
remodeling increased the assessed value of the structure shall be 213  
exempted from real property taxation. In the case of construction 214  
of a structure that qualifies for exemption, a percentage, not to 215  
exceed one hundred per cent, of the assessed value of the 216  
structure shall be exempted from real property taxation. In either 217  
case, the percentage shall be the percentage set forth in the 218  
agreement if the structure or remodeling is to be used for 219  
commercial or industrial purposes, or the percentage set forth in 220  
the resolution describing the community reinvestment area if the 221  
structure or remodeling is to be used for residential purposes. 222

The construction of new structures and the remodeling of 223  
existing structures are hereby declared to be a public purpose for 224  
which exemptions from real property taxation may be granted for 225  
the following periods: 226

(1) For every dwelling containing not more than two family 227  
units located within the same community reinvestment area and upon 228  
which the cost of remodeling is at least two thousand five hundred 229  
dollars, a period to be determined by the legislative authority 230  
adopting the resolution describing the community reinvestment area 231  
where the dwelling is located, but not exceeding ten years unless 232  
extended pursuant to division (D)(3) of this section; 233

(2) For every dwelling containing more than two units and 234  
commercial or industrial properties, located within the same 235  
community reinvestment area, upon which the cost of remodeling is 236  
at least five thousand dollars, a period to be determined by the 237  
legislative authority adopting the resolution, but not exceeding 238  
twelve years unless extended pursuant to division (D)(3) of this 239  
section; 240

(3) The period of exemption for a dwelling described in 241



division (D)(1) or (2) of this section may be extended by a 242  
legislative authority for up to an additional ten years if the 243  
dwelling is a structure of historical or architectural 244  
significance, is a certified historic structure that has been 245  
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 246  
and units within the structure have been leased to individual 247  
tenants for five consecutive years; 248

(4) Except as provided in division (F) of this section, for 249  
construction of every dwelling, and commercial or industrial 250  
structure located within the same community reinvestment area, a 251  
period to be determined by the legislative authority adopting the 252  
resolution, but not exceeding fifteen years. 253

(E) Any person, ~~board, or officer~~ authorized by section 254  
5715.19 of the Revised Code to file complaints with the county 255  
board of revision, the board of county commissioners, the 256  
prosecuting attorney or treasurer of the county, the board of 257  
township trustees of any township with territory in the county, 258  
the board of education of any school district with any territory 259  
in the county, or the mayor or legislative authority of a 260  
municipal corporation with any territory in the county, may file a 261  
complaint with the housing officer challenging the continued 262  
exemption of any property granted an exemption under this section. 263  
A complaint against exemption shall be filed prior to the 264  
thirty-first day of December of the tax year for which taxation of 265  
the property is requested. The housing officer shall determine 266  
whether the property continues to meet the requirements for 267  
exemption and shall certify the housing officer's findings to the 268  
complainant. If the housing officer determines that the property 269  
does not meet the requirements for exemption, the housing officer 270  
shall notify the county auditor, who shall correct the tax list 271  
and duplicate accordingly. 272

(F) The owner of a dwelling constructed in a community 273

reinvestment area may file an application for an exemption after 274  
the year the construction first became subject to taxation. The 275  
application shall be processed in accordance with the procedures 276  
prescribed under this section and shall be granted if the 277  
construction that is the subject of the application otherwise 278  
meets the requirements for an exemption under this section. If 279  
approved, the exemption sought in the application first applies in 280  
the year the application is filed. An exemption approved pursuant 281  
to this division continues only for those years remaining in the 282  
period described in division (D)(4) of this section. No exemption 283  
may be claimed for any year in that period that precedes the year 284  
in which the application is filed. 285

**Sec. 5715.19.** (A) As used in this section, "member" has the 286  
same meaning as in section 1705.01 of the Revised Code. 287

(1) Subject to division (A)(2) of this section, a complaint 288  
against any of the following determinations for the current tax 289  
year shall be filed with the county auditor on or before the 290  
thirty-first day of March of the ensuing tax year or the date of 291  
closing of the collection for the first half of real and public 292  
utility property taxes for the current tax year, whichever is 293  
later: 294

(a) Any classification made under section 5713.041 of the 295  
Revised Code; 296

(b) Any determination made under section 5713.32 or 5713.35 297  
of the Revised Code; 298

(c) Any recoupment charge levied under section 5713.35 of the 299  
Revised Code; 300

(d) The determination of the total valuation or assessment of 301  
any parcel that appears on the tax list, except parcels assessed 302  
by the tax commissioner pursuant to section 5727.06 of the Revised 303

Code; 304

(e) The determination of the total valuation of any parcel 305  
that appears on the agricultural land tax list, except parcels 306  
assessed by the tax commissioner pursuant to section 5727.06 of 307  
the Revised Code; 308

(f) Any determination made under division (A) of section 309  
319.302 of the Revised Code. 310

Any person owning taxable real property in the county or in a 311  
taxing district with territory in the county; such a person's 312  
spouse; an individual who is retained by such a person and who 313  
holds a designation from a professional assessment organization, 314  
such as the institute for professionals in taxation, the national 315  
council of property taxation, or the international association of 316  
assessing officers; a public accountant who holds a permit under 317  
section 4701.10 of the Revised Code, a general or residential real 318  
estate appraiser licensed or certified under Chapter 4763. of the 319  
Revised Code, or a real estate broker licensed under Chapter 4735. 320  
of the Revised Code, who is retained by such a person; if the 321  
person is a firm, company, association, partnership, limited 322  
liability company, or corporation, an officer, a salaried 323  
employee, a partner, or a member of that person; or, if the person 324  
is a trust, a trustee of the trust; ~~the board of county~~ 325  
~~commissioners; the prosecuting attorney or treasurer of the~~ 326  
~~county; the board of township trustees of any township with~~ 327  
~~territory within the county; the board of education of any school~~ 328  
~~district with any territory in the county; or the mayor or~~ 329  
~~legislative authority of any municipal corporation with any~~ 330  
~~territory in the county,~~ may file such a complaint regarding any 331  
such determination affecting any real property owned by the person 332  
in the county, ~~except that a person owning taxable real property~~ 333  
~~in another county may file such a complaint only with regard to~~ 334  
~~any such determination affecting real property in the county that~~ 335

~~is located in the same taxing district as that person's real~~ 336  
~~property is located.~~ The county auditor shall present to the 337  
county board of revision all complaints filed with the auditor. 338

(2) As used in division (A)(2) of this section, "interim 339  
period" means, for each county, the tax year to which section 340  
5715.24 of the Revised Code applies and each subsequent tax year 341  
until the tax year in which that section applies again. 342

No person, ~~board, or officer~~ shall file a complaint against 343  
the valuation or assessment of any parcel that appears on the tax 344  
list if ~~it~~ the person filed a complaint against the valuation or 345  
assessment of that parcel for any prior tax year in the same 346  
interim period, unless the person, ~~board, or officer~~ alleges that 347  
the valuation or assessment should be changed due to one or more 348  
of the following circumstances that occurred after the tax lien 349  
date for the tax year for which the prior complaint was filed and 350  
that the circumstances were not taken into consideration with 351  
respect to the prior complaint: 352

(a) The property was sold in an arm's length transaction, as 353  
described in section 5713.03 of the Revised Code; 354

(b) The property lost value due to some casualty; 355

(c) Substantial improvement was added to the property; 356

(d) An increase or decrease of at least fifteen per cent in 357  
the property's occupancy has had a substantial economic impact on 358  
the property. 359

(3) If a county board of revision, the board of tax appeals, 360  
or any court dismisses a complaint filed under this section or 361  
section 5715.13 of the Revised Code for the reason that the act of 362  
filing the complaint was the unauthorized practice of law or the 363  
person filing the complaint was engaged in the unauthorized 364  
practice of law, the party affected by a decrease in valuation or 365  
the party's agent, or the person owning taxable real property in 366

the county or in a taxing district with territory in the county, 367  
may refile the complaint, notwithstanding division (A)(2) of this 368  
section. 369

(B) Within thirty days after the last date such complaints 370  
may be filed, the auditor shall give notice of each complaint in 371  
which the stated amount of overvaluation, undervaluation, 372  
discriminatory valuation, illegal valuation, or incorrect 373  
determination is at least seventeen thousand five hundred dollars 374  
~~to each property owner whose property is the subject of the~~ 375  
~~complaint, if the complaint was not filed by the owner or the~~ 376  
~~owner's spouse, and~~ to each board of education whose school 377  
district may be affected by the complaint. Within thirty days 378  
after receiving such notice, a board of education; ~~a property~~ 379  
~~owner; the owner's spouse; an individual who is retained by such~~ 380  
~~an owner and who holds a designation from a professional~~ 381  
~~assessment organization, such as the institute for professionals~~ 382  
~~in taxation, the national council of property taxation, or the~~ 383  
~~international association of assessing officers; a public~~ 384  
~~accountant who holds a permit under section 4701.10 of the Revised~~ 385  
~~Code, a general or residential real estate appraiser licensed or~~ 386  
~~certified under Chapter 4763. of the Revised Code, or a real~~ 387  
~~estate broker licensed under Chapter 4735. of the Revised Code,~~ 388  
~~who is retained by such a person; or, if the property owner is a~~ 389  
~~firm, company, association, partnership, limited liability~~ 390  
~~company, corporation, or trust, an officer, a salaried employee, a~~ 391  
~~partner, a member, or trustee of that property owner, may file a~~ 392  
complaint in support of or objecting to the amount of alleged 393  
overvaluation, undervaluation, discriminatory valuation, illegal 394  
valuation, or incorrect determination stated in a previously filed 395  
complaint ~~or objecting to the current valuation.~~ Upon the filing 396  
of a complaint under this division, the board of education ~~or the~~ 397  
~~property owner~~ shall be made a party to the action. 398

(C) Each board of revision shall notify any complainant ~~and~~ 399  
~~also the property owner, if the property owner's address is known,~~ 400  
~~when a complaint is filed by one other than the property owner,~~ by 401  
certified mail, not less than ten days prior to the hearing, of 402  
the time and place the same will be heard. The board of revision 403  
shall hear and render its decision on a complaint within ninety 404  
days after the filing thereof with the board, except that if a 405  
complaint is filed within thirty days after receiving notice from 406  
the auditor as provided in division (B) of this section, the board 407  
shall hear and render its decision within ninety days after such 408  
filing. 409

(D) The determination of any such complaint shall relate back 410  
to the date when the lien for taxes or recoupment charges for the 411  
current year attached or the date as of which liability for such 412  
year was determined. Liability for taxes and recoupment charges 413  
for such year and each succeeding year until the complaint is 414  
finally determined and for any penalty and interest for nonpayment 415  
thereof within the time required by law shall be based upon the 416  
determination, valuation, or assessment as finally determined. 417  
Each complaint shall state the amount of overvaluation, 418  
undervaluation, discriminatory valuation, illegal valuation, or 419  
incorrect classification or determination upon which the complaint 420  
is based. The treasurer shall accept any amount tendered as taxes 421  
or recoupment charge upon property concerning which a complaint is 422  
then pending, computed upon the claimed valuation as set forth in 423  
the complaint. If a complaint filed under this section for the 424  
current year is not determined by the board within the time 425  
prescribed for such determination, the complaint and any 426  
proceedings in relation thereto shall be continued by the board as 427  
a valid complaint for any ensuing year until such complaint is 428  
finally determined by the board or upon any appeal from a decision 429  
of the board. In such case, the original complaint shall continue 430  
in effect without further filing by the ~~original taxpayer, the~~ 431

~~original taxpayer's assignee, or any other person or entity~~ 432  
~~authorized to file a complaint under this section~~ parties to the 433  
action. 434

(E) If a taxpayer files a complaint ~~as to the classification,~~ 435  
~~valuation, assessment, or any determination affecting the~~ 436  
~~taxpayer's own property~~ under this section and tenders less than 437  
the full amount of taxes or recoupment charges as finally 438  
determined, an interest charge shall accrue as follows: 439

(1) If the amount finally determined is less than the amount 440  
billed but more than the amount tendered, the taxpayer shall pay 441  
interest at the rate per annum prescribed by section 5703.47 of 442  
the Revised Code, computed from the date that the taxes were due 443  
on the difference between the amount finally determined and the 444  
amount tendered. This interest charge shall be in lieu of any 445  
penalty or interest charge under section 323.121 of the Revised 446  
Code unless the taxpayer failed to file a complaint and tender an 447  
amount as taxes or recoupment charges within the time required by 448  
this section, in which case section 323.121 of the Revised Code 449  
applies. 450

(2) If the amount of taxes finally determined is equal to or 451  
greater than the amount billed and more than the amount tendered, 452  
the taxpayer shall pay interest at the rate prescribed by section 453  
5703.47 of the Revised Code from the date the taxes were due on 454  
the difference between the amount finally determined and the 455  
amount tendered, such interest to be in lieu of any interest 456  
charge but in addition to any penalty prescribed by section 457  
323.121 of the Revised Code. 458

(F) Upon request of a complainant, the tax commissioner shall 459  
determine the common level of assessment of real property in the 460  
county for the year stated in the request that is not valued under 461  
section 5713.31 of the Revised Code, which common level of 462  
assessment shall be expressed as a percentage of true value and 463

the common level of assessment of lands valued under such section, 464  
which common level of assessment shall also be expressed as a 465  
percentage of the current agricultural use value of such lands. 466  
Such determination shall be made on the basis of the most recent 467  
available sales ratio studies of the commissioner and such other 468  
factual data as the commissioner deems pertinent. 469

(G) A complainant shall provide to the board of revision all 470  
information or evidence within the complainant's knowledge or 471  
possession that affects the real property that is the subject of 472  
the complaint. A complainant who fails to provide such information 473  
or evidence is precluded from introducing it on appeal to the 474  
board of tax appeals or the court of common pleas, except that the 475  
board of tax appeals or court may admit and consider the evidence 476  
if the complainant shows good cause for the complainant's failure 477  
to provide the information or evidence to the board of revision. 478

(H) In case of the pendency of any proceeding in court based 479  
upon an alleged excessive, discriminatory, or illegal valuation or 480  
incorrect classification or determination, the taxpayer may tender 481  
to the treasurer an amount as taxes upon property computed upon 482  
the claimed valuation as set forth in the complaint to the court. 483  
The treasurer may accept the tender. If the tender is not 484  
accepted, no penalty shall be assessed because of the nonpayment 485  
of the full taxes assessed. 486

**Sec. 5715.27.** (A) Except as provided in section 3735.67 of 487  
the Revised Code, the owner, a vendee in possession under a 488  
purchase agreement or a land contract, the beneficiary of a trust, 489  
or a lessee for an initial term of not less than thirty years of 490  
any property may file an application with the tax commissioner, on 491  
forms prescribed by the commissioner, requesting that such 492  
property be exempted from taxation and that taxes, interest, and 493  
penalties be remitted as provided in division (C) of section 494



5713.08 of the Revised Code. 495

(B) The board of education of any school district may request 496  
the tax commissioner to provide it with notification of 497  
applications for exemption from taxation for property located 498  
within that district. If so requested, the commissioner shall send 499  
to the board on a monthly basis reports that contain sufficient 500  
information to enable the board to identify each property that is 501  
the subject of an exemption application, including, but not 502  
limited to, the name of the property owner or applicant, the 503  
address of the property, and the auditor's parcel number. The 504  
commissioner shall mail the reports by the fifteenth day of the 505  
month following the end of the month in which the commissioner 506  
receives the applications for exemption. 507

(C) A board of education that has requested notification 508  
under division (B) of this section may, with respect to any 509  
application for exemption of property located in the district and 510  
included in the commissioner's most recent report provided under 511  
that division, file a statement with the commissioner and with the 512  
applicant indicating its intent to submit evidence and participate 513  
in any hearing on the application. The statements shall be filed 514  
prior to the first day of the third month following the end of the 515  
month in which that application was docketed by the commissioner. 516  
A statement filed in compliance with this division entitles the 517  
district to submit evidence and to participate in any hearing on 518  
the property and makes the district a party for purposes of 519  
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 520  
the commissioner's decision to the board of tax appeals. 521

(D) The commissioner shall not hold a hearing on or grant or 522  
deny an application for exemption of property in a school district 523  
whose board of education has requested notification under division 524  
(B) of this section until the end of the period within which the 525  
board may submit a statement with respect to that application 526

under division (C) of this section. The commissioner may act upon 527  
an application at any time prior to that date upon receipt of a 528  
written waiver from each such board of education, or, in the case 529  
of exemptions authorized by section 725.02, 1728.10, 5709.40, 530  
5709.41, 5709.411, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 531  
5709.84, or 5709.88 of the Revised Code, upon the request of the 532  
property owner. Failure of a board of education to receive the 533  
report required in division (B) of this section shall not void an 534  
action of the commissioner with respect to any application. The 535  
commissioner may extend the time for filing a statement under 536  
division (C) of this section. 537

(E) ~~A complaint may also be filed with the commissioner by~~ 538  
~~any~~ Any person, board, or officer authorized by section 5715.19 of 539  
the Revised Code to file complaints with the county board of 540  
revision, the board of county commissioners, the prosecuting 541  
attorney or treasurer of the county, the board of township 542  
trustees of any township with territory in the county, the board 543  
of education of any school district with any territory in the 544  
county, or the mayor or legislative authority of a municipal 545  
corporation with any territory in the county may file a complaint 546  
with the commissioner against the continued exemption of any 547  
property granted exemption by the commissioner under this section. 548

(F) An application for exemption and a complaint against 549  
exemption shall be filed prior to the thirty-first day of December 550  
of the tax year for which exemption is requested or for which the 551  
liability of the property to taxation in that year is requested. 552  
The commissioner shall consider such application or complaint in 553  
accordance with procedures established by the commissioner, 554  
determine whether the property is subject to taxation or exempt 555  
therefrom, and certify the commissioner's findings to the auditor, 556  
who shall correct the tax list and duplicate accordingly. If a tax 557  
certificate has been sold under section 5721.32 or 5721.33 of the 558

Revised Code with respect to property for which an exemption has 559  
been requested, the tax commissioner shall also certify the 560  
findings to the county treasurer of the county in which the 561  
property is located. 562

(G) Applications and complaints, and documents of any kind 563  
related to applications and complaints, filed with the tax 564  
commissioner under this section, are public records within the 565  
meaning of section 149.43 of the Revised Code. 566

(H) If the commissioner determines that the use of property 567  
or other facts relevant to the taxability of property that is the 568  
subject of an application for exemption or a complaint under this 569  
section has changed while the application or complaint was 570  
pending, the commissioner may make the determination under 571  
division (F) of this section separately for each tax year 572  
beginning with the year in which the application or complaint was 573  
filed or the year for which remission of taxes under division (C) 574  
of section 5713.08 of the Revised Code was requested, and 575  
including each subsequent tax year during which the application or 576  
complaint is pending before the commissioner. 577

**Sec. 5717.01.** An appeal from a decision of a county board of 578  
revision may be taken to the board of tax appeals within thirty 579  
days after notice of the decision of the county board of revision 580  
is mailed as provided in division (A) of section 5715.20 of the 581  
Revised Code. Such an appeal may be taken by the county auditor, 582  
the tax commissioner, ~~or any board, legislative authority, public~~ 583  
~~official~~ the board of education of any school district in which 584  
the parcel that is the subject of the decision is located, or a 585  
taxpayer authorized by section 5715.19 of the Revised Code to file 586  
complaints against valuations or assessments with the auditor. 587  
Such appeal shall be taken by the filing of a notice of appeal, in 588  
person or by certified mail, express mail, or authorized delivery 589

service, with the board of tax appeals and with the county board 590  
of revision. If notice of appeal is filed by certified mail, 591  
express mail, or authorized delivery service as provided in 592  
section 5703.056 of the Revised Code, the date of the United 593  
States postmark placed on the sender's receipt by the postal 594  
service or the date of receipt recorded by the authorized delivery 595  
service shall be treated as the date of filing. Upon receipt of 596  
such notice of appeal such county board of revision shall by 597  
certified mail notify all persons thereof who were parties to the 598  
proceeding before such county board of revision, and shall file 599  
proof of such notice with the board of tax appeals. The county 600  
board of revision shall thereupon certify to the board of tax 601  
appeals a transcript of the record of the proceedings of the 602  
county board of revision pertaining to the original complaint, and 603  
all evidence offered in connection therewith. Such appeal may be 604  
heard by the board of tax appeals at its offices in Columbus or in 605  
the county where the property is listed for taxation, or the board 606  
of tax appeals may cause its examiners to conduct such hearing and 607  
to report to it their findings for affirmation or rejection. 608

The board of tax appeals may order the appeal to be heard on 609  
the record and the evidence certified to it by the county board of 610  
revision, or it may order the hearing of additional evidence, and 611  
it may make such investigation concerning the appeal as it deems 612  
proper. 613

**Section 2.** That existing sections 307.699, 3735.67, 5715.19, 614  
5715.27, and 5717.01 of the Revised Code are hereby repealed. 615