

As Introduced

**129th General Assembly
Regular Session
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H. B. No. 225

Representatives Peterson, Landis

**Cosponsors: Representatives Pillich, Grossman, Sears, Boose, Derickson,
Carey, Thompson, Adams, J., Hayes, Stinziano, Ruhl, McClain, Balderson,
Maag**

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A B I L L

To amend sections 9.37, 5705.13, 5713.07, 5713.08, 1
5713.081, 5713.082, 5715.27, and 5717.02 of the 2
Revised Code to vest in county auditors 3
responsibility for reviewing and approving 4
property tax exemption applications for some 5
publicly owned property, to authorize county 6
auditors and boards of township trustees to adopt 7
a direct deposit payroll policy, and to authorize 8
counties to increase the amount credited to "rainy 9
day" reserve balance accounts to one-sixth of the 10
expenditures made in the preceding fiscal year 11
from the fund in which the reserve balance account 12
is established. 13

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

Section 1. That sections 9.37, 5705.13, 5713.07, 5713.08, 14
5713.081, 5713.082, 5715.27, and 5717.02 of the Revised Code be 15
amended to read as follows: 16

Sec. 9.37. (A) As used in this section, "public official" 17

means any elected or appointed officer, employee, or agent of the 18
state, any state institution of higher education, any political 19
subdivision, board, commission, bureau, or other public body 20
established by law. "State institution of higher education" means 21
any state university or college as defined in division (A)(1) of 22
section 3345.12 of the Revised Code, community college, state 23
community college, university branch, or technical college. 24

(B) Except as provided in ~~division~~ divisions (F) and (G) of 25
this section, any public official may make by direct deposit of 26
funds by electronic transfer, if the payee provides a written 27
authorization designating a financial institution and an account 28
number to which the payment is to be credited, any payment such 29
public official is permitted or required by law in the performance 30
of official duties to make by issuing a check or warrant. 31

(C) Such public official may contract with a financial 32
institution for the services necessary to make direct deposits and 33
draw lump-sum checks or warrants payable to that institution in 34
the amount of the payments to be transferred. 35

(D) Before making any direct deposit as authorized under this 36
section, the public official shall ascertain that the account from 37
which the payment is to be made contains sufficient funds to cover 38
the amount of the payment. 39

(E) If the issuance of checks and warrants by a public 40
official requires authorization by a governing board, commission, 41
bureau, or other public body having jurisdiction over the public 42
official, the public official may only make direct deposits and 43
contracts under this section pursuant to a resolution of 44
authorization duly adopted by such governing board, commission, 45
bureau, or other public body. 46

(F) Pursuant to sections 307.55, 319.16, and 321.15 of the 47
Revised Code, a county auditor may issue, and a county treasurer 48

may redeem, electronic warrants authorizing direct deposit for 49
payment of county obligations in accordance with rules adopted by 50
the director of budget and management pursuant to Chapter 119. of 51
the Revised Code. 52

(G) A county auditor, for county employees, or a board of 53
township trustees, for township employees, may adopt a direct 54
deposit payroll policy under which all county employees or all 55
township employees, as the case may be, provide a written 56
authorization designating a financial institution and an account 57
number to which payment of the employee's compensation shall be 58
credited under the county's or township's direct deposit payroll 59
policy. The direct deposit payroll policy adopted by a county 60
auditor or a board of township trustees may exempt from the direct 61
deposit requirement those county or township employees who cannot 62
provide an account number, or for other reasons specified in the 63
policy. The written authorization is not a public record under 64
section 149.43 of the Revised Code. 65

Sec. 5705.13. (A) A taxing authority of a subdivision, by 66
resolution or ordinance, may establish reserve balance accounts to 67
accumulate currently available resources for the following 68
purposes: 69

(1) To stabilize subdivision budgets against cyclical changes 70
in revenues and expenditures; 71

(2) Except as otherwise provided by this section, to provide 72
for the payment of claims and deductibles under a an individual or 73
joint self-insurance program for the subdivision, if the 74
subdivision is permitted by law to establish such a program; 75

(3) To provide for the payment of claims, assessments, and 76
deductibles under a self-insurance program, individual 77
retrospective ratings plan, group rating plan, group retrospective 78
rating plan, medical only program, deductible plan, or large 79

deductible plan for workers' compensation. 80

The ordinance or resolution establishing a reserve balance 81
account shall state the purpose for which the account is 82
established, the fund in which the account is to be established, 83
and the total amount of money to be reserved in the account. 84

~~A subdivision that participates in a risk sharing pool, by 85
which governments pool risks and funds and share in the costs of 86
losses, shall not establish a reserve balance account to provide 87
self-insurance for the subdivision. 88~~

Not more than one reserve balance account may be established 89
for each of the purposes permitted under divisions (A)(2) and (3) 90
of this section. Money to the credit of a reserve balance account 91
may be expended only for the purpose for which the account was 92
established. 93

A reserve balance account established for the purpose 94
described in division (A)(1) of this section may be established in 95
the general fund or in one or more special funds for operating 96
purposes of the subdivision. The amount of money to be reserved in 97
such an account in any fiscal year shall not exceed five per cent 98
of the revenue credited in the preceding fiscal year to the fund 99
in which the account is established, or, in the case of a reserve 100
balance account of a county, the greater of that amount or 101
one-sixth of the expenditures during the preceding fiscal year 102
from the fund in which the account is established. Subject to 103
division (G) of section 5705.29 of the Revised Code, any reserve 104
balance in an account established under division (A)(1) of this 105
section shall not be considered part of the unencumbered balance 106
or revenue of the subdivision under division (A) of section 107
5705.35 or division (A)(1) of section 5705.36 of the Revised Code. 108

At any time, a taxing authority of a subdivision, by 109
resolution or ordinance, may reduce or eliminate the reserve 110

balance in a reserve balance account established for the purpose 111
described in division (A)(1) of this section. 112

A reserve balance account established for the purpose 113
described in division (A)(2) or (3) of this section shall be 114
established in the general fund of the subdivision or by the 115
establishment of a separate internal service fund established to 116
account for the operation of ~~the~~ an individual or joint 117
self-insurance or retrospective ratings plan program described in 118
division (A)(2) of this section or a workers' compensation program 119
or plan described in division (A)(3) of this section, and shall be 120
based on sound actuarial principles. The total amount of money in 121
a reserve balance account for self-insurance may be expressed in 122
dollars or as the amount determined to represent an adequate 123
reserve according to sound actuarial principles. 124

A taxing authority of a subdivision, by resolution or 125
ordinance, may rescind a reserve balance account established under 126
this division. If a reserve balance account is rescinded, money 127
that has accumulated in the account shall be transferred to the 128
fund or funds from which the money originally was transferred. 129

(B) A taxing authority of a subdivision, by resolution or 130
ordinance, may establish a special revenue fund for the purpose of 131
accumulating resources for the payment of accumulated sick leave 132
and vacation leave, and for payments in lieu of taking 133
compensatory time off, upon the termination of employment or the 134
retirement of officers and employees of the subdivision. The 135
special revenue fund may also accumulate resources for payment of 136
salaries during any fiscal year when the number of pay periods 137
exceeds the usual and customary number of pay periods. 138
Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 139
Revised Code, the taxing authority, by resolution or ordinance, 140
may transfer money to the special revenue fund from any other fund 141
of the subdivision from which such payments may lawfully be made. 142

The taxing authority, by resolution or ordinance, may rescind a special revenue fund established under this division. If a special revenue fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

(C) A taxing authority of a subdivision, by resolution or ordinance, may establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision. For the purposes of this section, "fixed assets" includes motor vehicles. More than one capital projects fund may be established and may exist at any time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the resolution or ordinance, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets that the taxing authority intends to acquire, construct, or improve with the money to be accumulated in the fund.

A taxing authority of a subdivision shall not accumulate money in a capital projects fund for more than ten years after the resolution or ordinance establishing the fund is adopted. If the subdivision has not entered into a contract for the acquisition, construction, or improvement of fixed assets for which money was accumulated in such a fund before the end of that ten-year period, the fiscal officer of the subdivision shall transfer all money in the fund to the fund or funds from which that money originally was transferred or the fund that originally was intended to receive the money.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a capital projects fund. If a capital projects fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money

originally was transferred. 175

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 176
Revised Code, the taxing authority of a subdivision, by resolution 177
or ordinance, may transfer money to the capital projects fund from 178
any other fund of the subdivision that may lawfully be used for 179
the purpose of acquiring, constructing, or improving the fixed 180
assets identified in the resolution or ordinance. 181

Sec. 5713.07. The county auditor, at the time of making the 182
assessment of real property subject to taxation, shall enter in a 183
separate list pertinent descriptions of all burying grounds, 184
public schoolhouses, houses used exclusively for public worship, 185
institutions of purely public charity, real property used 186
exclusively for a home for the aged, as defined in section 5701.13 187
of the Revised Code, public buildings and property used 188
exclusively for any public purpose, and any other property, with 189
the lot or tract of land on which such house, institution, public 190
building, or other property is situated, and which have been 191
exempted from taxation by ~~either~~ the tax commissioner or auditor 192
under section 5715.27 of the Revised Code or by the housing 193
officer under section 3735.67 of the Revised Code. The auditor 194
shall value such houses, buildings, property, and lots and tracts 195
of land at their taxable value in the same manner as the auditor 196
is required to value other real property, designating in each case 197
the township, municipal corporation, and number of the school 198
district, or the name or designation of the school, religious 199
society, or institution to which each house, lot, or tract 200
belongs. If such property is held and used for other public 201
purposes, the auditor shall state by whom or how it is held. 202

Sec. 5713.08. (A) The county auditor shall make a list of all 203
real and personal property in the auditor's county that is 204
exempted from taxation. Such list shall show the name of the 205

owner, the value of the property exempted, and a statement in 206
brief form of the ground on which such exemption has been granted. 207
It shall be corrected annually by adding thereto the items of 208
property which have been exempted during the year, and by striking 209
therefrom the items which in the opinion of the auditor have lost 210
their right of exemption and which have been reentered on the 211
taxable list, but no property shall be struck from the exempt 212
property list solely because the property has been conveyed to a 213
single member limited liability company with a nonprofit purpose 214
from its nonprofit member or because the property has been 215
conveyed by a single member limited liability company with a 216
nonprofit purpose to its nonprofit member. No additions shall be 217
made to such exempt lists and no additional items of property 218
shall be exempted from taxation without the consent of the tax 219
commissioner as is provided for in section 5715.27 of the Revised 220
Code or without the consent of the housing officer under section 221
3735.67 of the Revised Code, except for property exempted by the 222
auditor under that section or qualifying agricultural real 223
property, as defined in section 5709.28 of the Revised Code, that 224
is enrolled in an agriculture security area that is exempt under 225
that section. The commissioner may revise at any time the list in 226
every county so that no property is improperly or illegally 227
exempted from taxation. The auditor shall follow the orders of the 228
commissioner given under this section. An abstract of such list 229
shall be filed annually with the commissioner, on a form approved 230
by the commissioner, and a copy thereof shall be kept on file in 231
the office of each auditor for public inspection. 232

An application for exemption of property shall include a 233
certificate executed by the county treasurer certifying one of the 234
following: 235

(1) That all taxes, interest, and penalties levied and 236
assessed against the property sought to be exempted have been paid 237

in full for all of the tax years preceding the tax year for which 238
the application for exemption is filed, except for such taxes, 239
interest, and penalties that may be remitted under division (C) of 240
this section; 241

(2) That the applicant has entered into a valid delinquent 242
tax contract with the county treasurer pursuant to division (A) of 243
section 323.31 of the Revised Code to pay all of the delinquent 244
taxes, interest, and penalties charged against the property, 245
except for such taxes, interest, and penalties that may be 246
remitted under division (C) of this section. If the auditor 247
receives notice under section 323.31 of the Revised Code that such 248
a written delinquent tax contract has become void, the auditor 249
shall strike such property from the list of exempted property and 250
reenter such property on the taxable list. If property is removed 251
from the exempt list because a written delinquent tax contract has 252
become void, current taxes shall first be extended against that 253
property on the general tax list and duplicate of real and public 254
utility property for the tax year in which the auditor receives 255
the notice required by division (A) of section 323.31 of the 256
Revised Code that the delinquent tax contract has become void or, 257
if that notice is not timely made, for the tax year in which falls 258
the latest date by which the treasurer is required by such section 259
to give such notice. A county auditor shall not remove from any 260
tax list and duplicate the amount of any unpaid delinquent taxes, 261
assessments, interest, or penalties owed on property that is 262
placed on the exempt list pursuant to this division. 263

(3) That a tax certificate has been issued under section 264
5721.32 or 5721.33 of the Revised Code with respect to the 265
property that is the subject of the application, and the tax 266
certificate is outstanding. 267

(B) If the treasurer's certificate is not included with the 268
application or the certificate reflects unpaid taxes, penalties, 269

and interest that may not be remitted, the tax commissioner or 270
county auditor with whom the application was filed shall notify 271
the property owner of that fact, and the applicant shall be given 272
sixty days from the date that notification was mailed in which to 273
provide the tax commissioner or county auditor with a corrected 274
treasurer's certificate. If a corrected treasurer's certificate is 275
not received within the time permitted, the tax commissioner or 276
county auditor does not have authority to consider the tax 277
exemption application. 278

(C) Any taxes, interest, and penalties which have become a 279
lien after the property was first used for the exempt purpose, but 280
in no case prior to the date of acquisition of the title to the 281
property by the applicant, may be remitted by the commissioner or 282
county auditor, except as is provided in division (A) of section 283
5713.081 of the Revised Code. 284

(D) Real property acquired by the state in fee simple is 285
exempt from taxation from the date of acquisition of title or date 286
of possession, whichever is the earlier date, provided that all 287
taxes, interest, and penalties as provided in the apportionment 288
provisions of section 319.20 of the Revised Code have been paid to 289
the date of acquisition of title or date of possession by the 290
state, whichever is earlier. The proportionate amount of taxes 291
that are a lien but not yet determined, assessed, and levied for 292
the year in which the property is acquired, shall be remitted by 293
the county auditor for the balance of the year from date of 294
acquisition of title or date of possession, whichever is earlier. 295
This section shall not be construed to authorize the exemption of 296
such property from taxation or the remission of taxes, interest, 297
and penalties thereon until all private use has terminated. 298

Sec. 5713.081. (A) No application for real property tax 299
exemption and tax remission shall be filed with, or considered by, 300

the tax commissioner or county auditor in which tax remission is 301
requested for more than three tax years, and the commissioner or 302
auditor shall not remit more than three years' taxes, penalties, 303
and interest. 304

(B) All taxes, penalties, and interest, that have been 305
delinquent for more than three years, appearing on the general tax 306
list and duplicate of real property which have been levied and 307
assessed against parcels of real property owned by the state, any 308
political subdivision, or any other entity whose ownership of real 309
property would constitute public ownership, shall be collected by 310
the county auditor of the county where the real property is 311
located. ~~Such~~ The auditor shall deduct from each distribution made 312
by the auditor, the amount necessary to pay the tax delinquency 313
from any revenues or funds to the credit of the state, any 314
political subdivision, or any other entity whose ownership of real 315
property would constitute public ownership thereof, passing under 316
the auditor's control, or which come into the auditor's 317
possession, and such deductions shall be made on a continuing 318
basis until all delinquent taxes, penalties, and interest noted in 319
this section have been paid. 320

(C) As used in division (B) of this section, "political 321
subdivision" includes townships, municipalities, counties, school 322
districts, boards of education, all state and municipal 323
universities, park boards, and any other entity whose ownership of 324
real property would constitute public ownership. 325

Sec. 5713.082. (A) Whenever the county auditor reenters an 326
item of property to the tax list as provided in section 5713.08 of 327
the Revised Code and there has been no conveyance of the property 328
between separate entities, the auditor shall send notice by 329
certified mail to the owner of the property that it is now subject 330
to property taxation as a result of such action. The auditor shall 331

send the notice at the same time the auditor certifies the real 332
property tax duplicate to the county treasurer. The notice shall 333
describe the property and indicate that the owner may reapply for 334
tax exemption by filing an application for exemption as provided 335
in section 5715.27 of the Revised Code, and that failure to file 336
such an application within the proper time period will result in 337
the owner having to pay the taxes even if the property continued 338
to be used for an exempt purpose. 339

(B) If the auditor failed to send the notice required by this 340
section, and if the owner of the property subsequently files an 341
application for tax exemption for the property for the current tax 342
year, the tax commissioner or county auditor may grant exemption 343
to the property, and the commissioner or auditor shall remit all 344
taxes and penalties for each prior year since the property was 345
reentered on the tax list, notwithstanding ~~the provisions of~~ 346
division (A) of section 5713.081 of the Revised Code. 347

Sec. 5715.27. (A)(1) Except as provided in division (A)(2) of 348
this section and in section 3735.67 of the Revised Code, the 349
owner, a vendee in possession under a purchase agreement or a land 350
contract, the beneficiary of a trust, or a lessee for an initial 351
term of not less than thirty years of any property may file an 352
application with the tax commissioner, on forms prescribed by the 353
commissioner, requesting that such property be exempted from 354
taxation and that taxes, interest, and penalties be remitted as 355
provided in division (C) of section 5713.08 of the Revised Code. 356

(2) If the property that is the subject of the application 357
for exemption is any of the following, the application shall be 358
filed with the county auditor of the county in which the property 359
is listed for taxation: 360

(a) A public road or highway; 361

(b) Property belonging to the federal government of the 362

United States; 363

(c) Additions or other improvements to an existing building 364
or structure that belongs to the state or a political subdivision, 365
as defined in section 5713.081 of the Revised Code, and that is 366
exempted from taxation as property used exclusively for a public 367
purpose; 368

(d) Property of the boards of trustees and of the housing 369
commissions of the state universities, the northeastern Ohio 370
universities college of medicine, and of the state to be exempted 371
under section 3345.17 of the Revised Code. 372

(B) The board of education of any school district may request 373
the tax commissioner or county auditor to provide it with 374
notification of applications for exemption from taxation for 375
property located within that district. If so requested, the 376
commissioner or auditor shall send to the board on a monthly basis 377
reports that contain sufficient information to enable the board to 378
identify each property that is the subject of an exemption 379
application, including, but not limited to, the name of the 380
property owner or applicant, the address of the property, and the 381
auditor's parcel number. The commissioner or auditor shall mail 382
the reports by the fifteenth day of the month following the end of 383
the month in which the commissioner or auditor receives the 384
applications for exemption. 385

(C) A board of education that has requested notification 386
under division (B) of this section may, with respect to any 387
application for exemption of property located in the district and 388
included in the commissioner's or auditor's most recent report 389
provided under that division, file a statement with the 390
commissioner or auditor and with the applicant indicating its 391
intent to submit evidence and participate in any hearing on the 392
application. The statements shall be filed prior to the first day 393
of the third month following the end of the month in which that 394

application was docketed by the commissioner or auditor. A 395
statement filed in compliance with this division entitles the 396
district to submit evidence and to participate in any hearing on 397
the property and makes the district a party for purposes of 398
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 399
the commissioner's or auditor's decision to the board of tax 400
appeals. 401

(D) The commissioner or auditor shall not hold a hearing on 402
or grant or deny an application for exemption of property in a 403
school district whose board of education has requested 404
notification under division (B) of this section until the end of 405
the period within which the board may submit a statement with 406
respect to that application under division (C) of this section. 407
The commissioner or auditor may act upon an application at any 408
time prior to that date upon receipt of a written waiver from each 409
such board of education, or, in the case of exemptions authorized 410
by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.62, 411
5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the 412
Revised Code, upon the request of the property owner. Failure of a 413
board of education to receive the report required in division (B) 414
of this section shall not void an action of the commissioner or 415
auditor with respect to any application. The commissioner or 416
auditor may extend the time for filing a statement under division 417
(C) of this section. 418

(E) A complaint may also be filed with the commissioner or 419
auditor by any person, board, or officer authorized by section 420
5715.19 of the Revised Code to file complaints with the county 421
board of revision against the continued exemption of any property 422
granted exemption by the commissioner or auditor under this 423
section. 424

(F) An application for exemption and a complaint against 425
exemption shall be filed prior to the thirty-first day of December 426

of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the determination, certify the ~~commissioner's findings~~ determination to the auditor, ~~who~~. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

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

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

Sec. 5717.02. (A) Except as otherwise provided by law,

appeals from final determinations by the tax commissioner of any 458
preliminary, amended, or final tax assessments, reassessments, 459
valuations, determinations, findings, computations, or orders made 460
by the commissioner may be taken to the board of tax appeals by 461
the taxpayer, by the person to whom notice of the tax assessment, 462
reassessment, valuation, determination, finding, computation, or 463
order by the commissioner is required by law to be given, by the 464
director of budget and management if the revenues affected by ~~such~~ 465
that decision would accrue primarily to the state treasury, or by 466
the county auditors of the counties to the undivided general tax 467
funds of which the revenues affected by ~~such~~ that decision would 468
primarily accrue. Appeals from the redetermination by the director 469
of development under division (B) of section 5709.64 or division 470
(A) of section 5709.66 of the Revised Code may be taken to the 471
board of tax appeals by the enterprise to which notice of the 472
redetermination is required by law to be given. Appeals from a 473
decision of the tax commissioner or county auditor concerning an 474
application for a property tax exemption may be taken to the board 475
of tax appeals by the applicant or by a school district that filed 476
a statement concerning ~~such~~ that application under division (C) of 477
section 5715.27 of the Revised Code. Appeals from a 478
redetermination by the director of job and family services under 479
section 5733.42 of the Revised Code may be taken by the person to 480
which the notice of the redetermination is required by law to be 481
given under that section. 482

~~Such~~ (B) The appeals shall be taken by the filing of a notice 483
of appeal with the board, and with the tax commissioner if the tax 484
commissioner's action is the subject of the appeal, with the 485
county auditor if the county auditor's action is the subject of 486
the appeal, with the director of development if that director's 487
action is the subject of the appeal, or with the director of job 488
and family services if that director's action is the subject of 489

the appeal. The notice of appeal shall be filed within sixty days 490
after service of the notice of the tax assessment, reassessment, 491
valuation, determination, finding, computation, or order by the 492
commissioner, property tax exemption determination by the 493
commissioner or the county auditor, or redetermination by the 494
director has been given as provided in section 5703.37, 5709.64, 495
5709.66, or 5733.42 of the Revised Code. The notice of ~~such~~ appeal 496
may be filed in person or by certified mail, express mail, or 497
authorized delivery service. If the notice of ~~such~~ appeal is filed 498
by certified mail, express mail, or authorized delivery service as 499
provided in section 5703.056 of the Revised Code, the date of the 500
United States postmark placed on the sender's receipt by the 501
postal service or the date of receipt recorded by the authorized 502
delivery service shall be treated as the date of filing. The 503
notice of appeal shall have attached ~~thereto~~ to it and 504
incorporated ~~therein~~ in it by reference a true copy of the notice 505
sent by the commissioner, county auditor, or director to the 506
taxpayer, enterprise, or other person of the final determination 507
or redetermination complained of, and shall also specify the 508
errors therein complained of, but failure to attach a copy of ~~such~~ 509
that notice and to incorporate it by reference in the notice of 510
appeal does not invalidate the appeal. 511

(C) Upon the filing of a notice of appeal, the tax 512
commissioner, county auditor, or the director, as appropriate, 513
shall certify to the board a transcript of the record of the 514
proceedings before the commissioner, auditor, or director, 515
together with all evidence considered by the commissioner, 516
auditor, or director in connection ~~therewith~~ with the proceedings. 517
~~Such~~ Those appeals or applications may be heard by the board at 518
its office in Columbus or in the county where the appellant 519
resides, or it may cause its examiners to conduct ~~such~~ the 520
hearings and to report to it their findings for affirmation or 521
rejection. The board shall institute procedures, including the 522

conduct of discovery, to control and manage appeals governed by 523
this section. Those procedures shall include a requirement that 524
upon the filing of the transcript of the record in an appeal, the 525
board through its attorney examiners shall establish a case 526
management schedule in consultation with the parties or their 527
counsel. 528

(D) The board may order the appeal to be heard upon the 529
record and the evidence certified to it by the commissioner, 530
county auditor, or director, but upon the application of any 531
interested party the board shall order the hearing of additional 532
evidence, and it may make ~~such~~ an investigation concerning the 533
appeal ~~as~~ that it considers proper. 534

Section 2. That existing sections 9.37, 5705.13, 5713.07, 535
5713.08, 5713.081, 5713.082, 5715.27, and 5717.02 of the Revised 536
Code are hereby repealed. 537

Section 3. The amendments by this act to sections 5713.07, 538
5713.08, 5713.081, 5713.082, 5715.27, and 5717.02 of the Revised 539
Code apply to applications for exemptions filed for tax year 2011 540
or thereafter. 541

Section 4. Section 5713.08 of the Revised Code is presented 542
in this act as a composite of the section as amended by both Sub. 543
H.B. 160 and Sub. H.B. 289 of the 127th General Assembly. The 544
General Assembly, applying the principle stated in division (B) of 545
section 1.52 of the Revised Code that amendments are to be 546
harmonized if reasonably capable of simultaneous operation, finds 547
that the composite is the resulting version of the section in 548
effect prior to the effective date of the section as presented in 549
this act. 550