

As Introduced

**130th General Assembly
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H. B. No. 299

Representative Grossman

Cosponsors: Representatives Brenner, Terhar

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A B I L L

To amend section 5715.19 of the Revised Code to 1
require counties, municipal corporations, 2
townships, and school boards that file complaints 3
against the valuation of property they do not own 4
to pass a resolution approving the complaint and 5
specifying the compensation paid to any person 6
retained to represent the county, municipal 7
corporation, township, or school board in the 8
matter of the complaint. 9

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

Section 1. That section 5715.19 of the Revised Code be 10
amended to read as follows: 11

Sec. 5715.19. (A) As used in this section, "member" has the 12
same meaning as in section 1705.01 of the Revised Code. 13

(1) Subject to division (A)(2) of this section, a complaint 14
against any of the following determinations for the current tax 15
year shall be filed with the county auditor on or before the 16
thirty-first day of March of the ensuing tax year or the date of 17
closing of the collection for the first half of real and public 18
utility property taxes for the current tax year, whichever is 19

later:	20
(a) Any classification made under section 5713.041 of the Revised Code;	21 22
(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;	23 24
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	25 26
(d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;	27 28 29 30
(e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;	31 32 33 34
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	35 36
If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the filing date.	37 38 39 40 41
Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real	42 43 44 45 46 47 48 49

estate appraiser licensed or certified under Chapter 4763. of the 50
Revised Code, or a real estate broker licensed under Chapter 4735. 51
of the Revised Code, who is retained by such a person; if the 52
person is a firm, company, association, partnership, limited 53
liability company, or corporation, an officer, a salaried 54
employee, a partner, or a member of that person; if the person is 55
a trust, a trustee of the trust; the board of county 56
commissioners; the prosecuting attorney or treasurer of the 57
county; the board of township trustees of any township with 58
territory within the county; the board of education of any school 59
district with any territory in the county; or the ~~mayer~~ chief 60
executive or legislative authority of any municipal corporation 61
with any territory in the county may file such a complaint 62
regarding any such determination affecting any real property in 63
the county, except that a person owning taxable real property in 64
another county may file such a complaint only with regard to any 65
such determination affecting real property in the county that is 66
located in the same taxing district as that person's real property 67
is located. The county auditor shall present to the county board 68
of revision all complaints filed with the auditor. 69

(2) As used in division (A)(2) of this section, "interim 70
period" means, for each county, the tax year to which section 71
5715.24 of the Revised Code applies and each subsequent tax year 72
until the tax year in which that section applies again. 73

No person, board, or officer shall file a complaint against 74
the valuation or assessment of any parcel that appears on the tax 75
list if it filed a complaint against the valuation or assessment 76
of that parcel for any prior tax year in the same interim period, 77
unless the person, board, or officer alleges that the valuation or 78
assessment should be changed due to one or more of the following 79
circumstances that occurred after the tax lien date for the tax 80
year for which the prior complaint was filed and that the 81

circumstances were not taken into consideration with respect to 82
the prior complaint: 83

(a) The property was sold in an arm's length transaction, as 84
described in section 5713.03 of the Revised Code; 85

(b) The property lost value due to some casualty; 86

(c) Substantial improvement was added to the property; 87

(d) An increase or decrease of at least fifteen per cent in 88
the property's occupancy has had a substantial economic impact on 89
the property. 90

(3) If a county board of revision, the board of tax appeals, 91
or any court dismisses a complaint filed under this section or 92
section 5715.13 of the Revised Code for the reason that the act of 93
filing the complaint was the unauthorized practice of law or the 94
person filing the complaint was engaged in the unauthorized 95
practice of law, the party affected by a decrease in valuation or 96
the party's agent, or the person owning taxable real property in 97
the county or in a taxing district with territory in the county, 98
may refile the complaint, notwithstanding division (A)(2) of this 99
section. 100

(4) Notwithstanding division (A)(2) of this section, a 101
person, board, or officer may file a complaint against the 102
valuation or assessment of any parcel that appears on the tax list 103
if it filed a complaint against the valuation or assessment of 104
that parcel for any prior tax year in the same interim period if 105
the person, board, or officer withdrew the complaint before the 106
complaint was heard by the board. 107

(5) A board of county commissioners, a board of township 108
trustees, the board of education of a school district, or the 109
chief executive or legislative authority of a municipal 110
corporation may not file a complaint under division (A)(1) of this 111
section against the valuation of property the subdivision or 112

district does not own unless the board or legislative authority 113
first adopts a resolution approving the complaint at a public 114
meeting of the board or legislative authority. A county treasurer 115
or prosecuting attorney may not file such a complaint against the 116
valuation of property the county does not own unless the board of 117
county commissioners first adopts a resolution approving the 118
complaint at a public meeting of the board. The resolution 119
required under division (A)(5) of this section shall include all 120
of the following: 121

(a) Identification of the parcel that is the subject of the 122
complaint; 123

(b) The name of the owner or owners of the parcel; 124

(c) The change in valuation being sought in the complaint; 125

(d) The name and address of the legal representative, other 126
than an employee of the county, township, school district, or 127
municipal corporation, retained to represent the county, township, 128
school district, or municipal corporation in the complaint 129
proceedings; 130

(e) The hourly rate, contingency fee, flat fee, or other 131
compensation agreed to by the county, township, school district, 132
or municipal corporation and the person or persons identified in 133
division (A)(5)(d) of this section. 134

A board of county commissioners, board of township trustees, 135
board of education, or legislative authority of a municipal 136
corporation that adopts a resolution under division (A)(5) of this 137
section or a county treasurer, county prosecuting attorney, or 138
chief executive of a municipal corporation that obtains a 139
resolution under this division shall not be required to adopt a 140
new resolution for the same complaint based solely on a change in 141
the legal representative representing the county, township, school 142
district, or municipal corporation unless the hourly rate, 143

contingency fee, flat fee, or other compensation agreed to with 144
the new representative is greater than that stated in the existing 145
resolution. 146

Nothing in division (A)(5) of this section requires any 147
person, board, authority, or officer to adopt or obtain a 148
resolution approving a complaint filed in support of or objecting 149
to a previously filed complaint or objecting to a current 150
valuation under division (B) of this section. 151

(B) Within thirty days after the last date such complaints 152
may be filed, the auditor shall give notice of each complaint in 153
which the stated amount of overvaluation, undervaluation, 154
discriminatory valuation, illegal valuation, or incorrect 155
determination is at least seventeen thousand five hundred dollars 156
to each property owner whose property is the subject of the 157
complaint, if the complaint was not filed by the owner or the 158
owner's spouse, and to each board of education whose school 159
district may be affected by the complaint. Within thirty days 160
after receiving such notice, a board of education; a property 161
owner; the owner's spouse; an individual who is retained by such 162
an owner and who holds a designation from a professional 163
assessment organization, such as the institute for professionals 164
in taxation, the national council of property taxation, or the 165
international association of assessing officers; a public 166
accountant who holds a permit under section 4701.10 of the Revised 167
Code, a general or residential real estate appraiser licensed or 168
certified under Chapter 4763. of the Revised Code, or a real 169
estate broker licensed under Chapter 4735. of the Revised Code, 170
who is retained by such a person; or, if the property owner is a 171
firm, company, association, partnership, limited liability 172
company, corporation, or trust, an officer, a salaried employee, a 173
partner, a member, or trustee of that property owner, may file a 174
complaint in support of or objecting to the amount of alleged 175

overvaluation, undervaluation, discriminatory valuation, illegal 176
valuation, or incorrect determination stated in a previously filed 177
complaint or objecting to the current valuation. Upon the filing 178
of a complaint under this division, the board of education or the 179
property owner shall be made a party to the action. 180

(C) Each board of revision shall notify any complainant and 181
also the property owner, if the property owner's address is known, 182
when a complaint is filed by one other than the property owner, by 183
certified mail, not less than ten days prior to the hearing, of 184
the time and place the same will be heard. The board of revision 185
shall hear and render its decision on a complaint within ninety 186
days after the filing thereof with the board, except that if a 187
complaint is filed within thirty days after receiving notice from 188
the auditor as provided in division (B) of this section, the board 189
shall hear and render its decision within ninety days after such 190
filing. 191

(D) The determination of any such complaint shall relate back 192
to the date when the lien for taxes or recoupment charges for the 193
current year attached or the date as of which liability for such 194
year was determined. Liability for taxes and recoupment charges 195
for such year and each succeeding year until the complaint is 196
finally determined and for any penalty and interest for nonpayment 197
thereof within the time required by law shall be based upon the 198
determination, valuation, or assessment as finally determined. 199
Each complaint shall state the amount of overvaluation, 200
undervaluation, discriminatory valuation, illegal valuation, or 201
incorrect classification or determination upon which the complaint 202
is based. The treasurer shall accept any amount tendered as taxes 203
or recoupment charge upon property concerning which a complaint is 204
then pending, computed upon the claimed valuation as set forth in 205
the complaint. If a complaint filed under this section for the 206
current year is not determined by the board within the time 207

prescribed for such determination, the complaint and any 208
proceedings in relation thereto shall be continued by the board as 209
a valid complaint for any ensuing year until such complaint is 210
finally determined by the board or upon any appeal from a decision 211
of the board. In such case, the original complaint shall continue 212
in effect without further filing by the original taxpayer, the 213
original taxpayer's assignee, or any other person or entity 214
authorized to file a complaint under this section. 215

(E) If a taxpayer files a complaint as to the classification, 216
valuation, assessment, or any determination affecting the 217
taxpayer's own property and tenders less than the full amount of 218
taxes or recoupment charges as finally determined, an interest 219
charge shall accrue as follows: 220

(1) If the amount finally determined is less than the amount 221
billed but more than the amount tendered, the taxpayer shall pay 222
interest at the rate per annum prescribed by section 5703.47 of 223
the Revised Code, computed from the date that the taxes were due 224
on the difference between the amount finally determined and the 225
amount tendered. This interest charge shall be in lieu of any 226
penalty or interest charge under section 323.121 of the Revised 227
Code unless the taxpayer failed to file a complaint and tender an 228
amount as taxes or recoupment charges within the time required by 229
this section, in which case section 323.121 of the Revised Code 230
applies. 231

(2) If the amount of taxes finally determined is equal to or 232
greater than the amount billed and more than the amount tendered, 233
the taxpayer shall pay interest at the rate prescribed by section 234
5703.47 of the Revised Code from the date the taxes were due on 235
the difference between the amount finally determined and the 236
amount tendered, such interest to be in lieu of any interest 237
charge but in addition to any penalty prescribed by section 238
323.121 of the Revised Code. 239

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

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

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

Section 2. That existing section 5715.19 of the Revised Code is hereby repealed.