

As Introduced

**130th General Assembly
Regular Session
2013-2014**

H. B. No. 579

Representative Grossman

—

A B I L L

To amend sections 5715.19, 5717.01, 5717.04, and 1
5717.05 of the Revised Code to prohibit any party 2
to a property tax valuation dispute, other than 3
the original complainant, from appearing at a 4
county board of revision hearing or subsequent 5
appeal unless the party calls as a witness a 6
representative of the county auditor or another 7
qualified person who has appraised the property at 8
issue. 9

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

Section 1. That sections 5715.19, 5717.01, 5717.04, and 10
5717.05 of the Revised Code be 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 estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735.	42 43 44 45 46 47 48 49 50 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 mayor or 60
legislative authority of any municipal corporation with any 61
territory in the county may file such a complaint regarding any 62
such determination affecting any real property in the county, 63
except that a person owning taxable real property in another 64
county may file such a complaint only with regard to any such 65
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 described in section 5713.03 of the Revised Code;	84 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 the property's occupancy has had a substantial economic impact on the property.	88 89 90
(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.	91 92 93 94 95 96 97 98 99 100
(4) Notwithstanding division (A)(2) of this section, a person, board, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period if the person, board, or officer withdrew the complaint before the complaint was heard by the board.	101 102 103 104 105 106 107
(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the	108 109 110 111 112 113 114

owner's spouse, and to each board of education whose school 115
district may be affected by the complaint. Within thirty days 116
after receiving such notice, a board of education; a property 117
owner; the owner's spouse; an individual who is retained by such 118
an owner and who holds a designation from a professional 119
assessment organization, such as the institute for professionals 120
in taxation, the national council of property taxation, or the 121
international association of assessing officers; a public 122
accountant who holds a permit under section 4701.10 of the Revised 123
Code, a general or residential real estate appraiser licensed or 124
certified under Chapter 4763. of the Revised Code, or a real 125
estate broker licensed under Chapter 4735. of the Revised Code, 126
who is retained by such a person; or, if the property owner is a 127
firm, company, association, partnership, limited liability 128
company, corporation, or trust, an officer, a salaried employee, a 129
partner, a member, or trustee of that property owner, may file a 130
complaint in support of or objecting to the amount of alleged 131
overvaluation, undervaluation, discriminatory valuation, illegal 132
valuation, or incorrect determination stated in a previously filed 133
complaint or objecting to the current valuation. Upon the filing 134
of a complaint under this division, the board of education or the 135
property owner shall be made a party to the action. 136

(C) Each board of revision shall notify any complainant and 137
also the property owner, if the property owner's address is known, 138
when a complaint is filed by one other than the property owner, by 139
certified mail, not less than ten days prior to the hearing, of 140
the time and place the same will be heard. The board of revision 141
shall hear and render its decision on a complaint within ninety 142
days after the filing thereof with the board, except that if a 143
complaint is filed within thirty days after receiving notice from 144
the auditor as provided in division (B) of this section, the board 145
shall hear and render its decision within ninety days after such 146
filing. 147

(D) The determination of any such complaint shall relate back 148
to the date when the lien for taxes or recoupment charges for the 149
current year attached or the date as of which liability for such 150
year was determined. Liability for taxes and recoupment charges 151
for such year and each succeeding year until the complaint is 152
finally determined and for any penalty and interest for nonpayment 153
thereof within the time required by law shall be based upon the 154
determination, valuation, or assessment as finally determined. 155
Each complaint shall state the amount of overvaluation, 156
undervaluation, discriminatory valuation, illegal valuation, or 157
incorrect classification or determination upon which the complaint 158
is based. The treasurer shall accept any amount tendered as taxes 159
or recoupment charge upon property concerning which a complaint is 160
then pending, computed upon the claimed valuation as set forth in 161
the complaint. If a complaint filed under this section for the 162
current year is not determined by the board within the time 163
prescribed for such determination, the complaint and any 164
proceedings in relation thereto shall be continued by the board as 165
a valid complaint for any ensuing year until such complaint is 166
finally determined by the board or upon any appeal from a decision 167
of the board. In such case, the original complaint shall continue 168
in effect without further filing by the original taxpayer, the 169
original taxpayer's assignee, or any other person or entity 170
authorized to file a complaint under this section. 171

(E) If a taxpayer files a complaint as to the classification, 172
valuation, assessment, or any determination affecting the 173
taxpayer's own property and tenders less than the full amount of 174
taxes or recoupment charges as finally determined, an interest 175
charge shall accrue as follows: 176

(1) If the amount finally determined is less than the amount 177
billed but more than the amount tendered, the taxpayer shall pay 178
interest at the rate per annum prescribed by section 5703.47 of 179

the Revised Code, computed from the date that the taxes were due 180
on the difference between the amount finally determined and the 181
amount tendered. This interest charge shall be in lieu of any 182
penalty or interest charge under section 323.121 of the Revised 183
Code unless the taxpayer failed to file a complaint and tender an 184
amount as taxes or recoupment charges within the time required by 185
this section, in which case section 323.121 of the Revised Code 186
applies. 187

(2) If the amount of taxes finally determined is equal to or 188
greater than the amount billed and more than the amount tendered, 189
the taxpayer shall pay interest at the rate prescribed by section 190
5703.47 of the Revised Code from the date the taxes were due on 191
the difference between the amount finally determined and the 192
amount tendered, such interest to be in lieu of any interest 193
charge but in addition to any penalty prescribed by section 194
323.121 of the Revised Code. 195

(F) Upon request of a complainant, the tax commissioner shall 196
determine the common level of assessment of real property in the 197
county for the year stated in the request that is not valued under 198
section 5713.31 of the Revised Code, which common level of 199
assessment shall be expressed as a percentage of true value and 200
the common level of assessment of lands valued under such section, 201
which common level of assessment shall also be expressed as a 202
percentage of the current agricultural use value of such lands. 203
Such determination shall be made on the basis of the most recent 204
available sales ratio studies of the commissioner and such other 205
factual data as the commissioner deems pertinent. 206

(G) A complainant shall provide to the board of revision all 207
information or evidence within the complainant's knowledge or 208
possession that affects the real property that is the subject of 209
the complaint. A complainant who fails to provide such information 210
or evidence is precluded from introducing it on appeal to the 211

board of tax appeals or the court of common pleas, except that the 212
board of tax appeals or court may admit and consider the evidence 213
if the complainant shows good cause for the complainant's failure 214
to provide the information or evidence to the board of revision. 215

(H) In case of the pendency of any proceeding in court based 216
upon an alleged excessive, discriminatory, or illegal valuation or 217
incorrect classification or determination, the taxpayer may tender 218
to the treasurer an amount as taxes upon property computed upon 219
the claimed valuation as set forth in the complaint to the court. 220
The treasurer may accept the tender. If the tender is not 221
accepted, no penalty shall be assessed because of the nonpayment 222
of the full taxes assessed. 223

(I) A board of education or property owner that is made a 224
party to an action alleging the overvaluation, undervaluation, 225
discriminatory valuation, or illegal valuation of one or more 226
parcels of real property by filing, pursuant to division (B) of 227
this section, a response in support of or objecting to the 228
original complaint, may not present evidence, examine or 229
cross-examine witnesses, or otherwise appear at the board of 230
revision's hearing of the original complaint unless the board of 231
education or property owner calls as a witness and makes available 232
for cross-examination at least one of the following: 233

(1) A representative of the county auditor who conducted the 234
original assessment of the parcel or parcels that is the subject 235
of the original complaint; 236

(2) A person who holds a designation from a professional 237
assessment organization, a general or residential real estate 238
appraiser licensed or certified under Chapter 4763. of the Revised 239
Code, or a real estate broker licensed under Chapter 4735. of the 240
Revised Code who has performed an appraisal of the parcel or 241
parcels that are the subject of the original complaint. 242

Sec. 5717.01. An appeal from a decision of a county board of 243
revision may be taken to the board of tax appeals within thirty 244
days after notice of the decision of the county board of revision 245
is mailed as provided in division (A) of section 5715.20 of the 246
Revised Code. Such an appeal may be taken by the county auditor, 247
the tax commissioner, or any board, legislative authority, public 248
official, or taxpayer authorized by section 5715.19 of the Revised 249
Code to file complaints against valuations or assessments with the 250
auditor. Such appeal shall be taken by the filing of a notice of 251
appeal, in person or by certified mail, express mail, facsimile 252
transmission, electronic transmission, or by authorized delivery 253
service, with the board of tax appeals and with the county board 254
of revision. If notice of appeal is filed by certified mail, 255
express mail, or authorized delivery service as provided in 256
section 5703.056 of the Revised Code, the date of the United 257
States postmark placed on the sender's receipt by the postal 258
service or the date of receipt recorded by the authorized delivery 259
service shall be treated as the date of filing. If notice of 260
appeal is filed by facsimile transmission or electronic 261
transmission, the date and time the notice is received by the 262
board shall be the date and time reflected on a timestamp provided 263
by the board's electronic system, and the appeal shall be 264
considered filed with the board on the date reflected on that 265
timestamp. Any timestamp provided by another computer system or 266
electronic submission device shall not affect the time and date 267
the notice is received by the board. Upon receipt of such notice 268
of appeal such county board of revision shall by certified mail 269
notify all persons thereof who were parties to the proceeding 270
before such county board of revision, and shall file proof of such 271
notice with the board of tax appeals. The county board of revision 272
shall thereupon certify to the board of tax appeals a transcript 273
of the record of the proceedings of the county board of revision 274

pertaining to the original complaint, and all evidence offered in 275
connection therewith. Such appeal may be heard by the board of tax 276
appeals at its offices in Columbus or in the county where the 277
property is listed for taxation, or the board of tax appeals may 278
cause its examiners to conduct such hearing and to report to it 279
their findings for affirmation or rejection. An appeal may proceed 280
pursuant to section 5703.021 of the Revised Code on the small 281
claims docket if the appeal qualifies under that section. 282

The board of tax appeals may order the appeal to be heard on 283
the record and the evidence certified to it by the county board of 284
revision, or it may order the hearing of additional evidence, and 285
it may make such investigation concerning the appeal as it deems 286
proper. 287

No party other than the taxpayer, board, or public official 288
who filed the original complaint under section 5715.19 of the 289
Revised Code may present evidence, examine or cross-examine 290
witnesses, or otherwise appear at the appeal of a decision of the 291
county board of revision respecting the valuation of real property 292
unless that party calls as a witness and makes available for 293
cross-examination at least one of the persons described in 294
divisions (I)(1) and (2) of section 5715.19 of the Revised Code. 295

Sec. 5717.04. This section does not apply to any decision and 296
order of the board made pursuant to section 5703.021 of the 297
Revised Code. Any such decision and order shall be conclusive upon 298
all parties and may not be appealed. 299

The proceeding to obtain a reversal, vacation, or 300
modification of a decision of the board of tax appeals shall be by 301
appeal to the supreme court or the court of appeals for the county 302
in which the property taxed is situate or in which the taxpayer 303
resides. If the taxpayer is a corporation, then the proceeding to 304
obtain such reversal, vacation, or modification shall be by appeal 305

to the supreme court or to the court of appeals for the county in 306
which the property taxed is situate, or the county of residence of 307
the agent for service of process, tax notices, or demands, or the 308
county in which the corporation has its principal place of 309
business. In all other instances, the proceeding to obtain such 310
reversal, vacation, or modification shall be by appeal to the 311
court of appeals for Franklin county. 312

Appeals from decisions of the board determining appeals from 313
decisions of county boards of revision may be instituted by any of 314
the persons who were parties to the appeal before the board of tax 315
appeals, by the person in whose name the property involved in the 316
appeal is listed or sought to be listed, if such person was not a 317
party to the appeal before the board of tax appeals, or by the 318
county auditor of the county in which the property involved in the 319
appeal is located. No party other than the taxpayer, board, or 320
public official who filed the original complaint under section 321
5715.19 of the Revised Code may present evidence, examine or 322
cross-examine witnesses, or otherwise appear at the appeal of a 323
decision of the board of tax appeals respecting a decision of the 324
county board of revision on the valuation of real property unless 325
that party calls as a witness and makes available for 326
cross-examination at least one of the persons described in 327
divisions (I)(1) and (2) of section 5715.19 of the Revised Code. 328

Appeals from decisions of the board of tax appeals 329
determining appeals from final determinations by the tax 330
commissioner of any preliminary, amended, or final tax 331
assessments, reassessments, valuations, determinations, findings, 332
computations, or orders made by the commissioner may be instituted 333
by any of the persons who were parties to the appeal or 334
application before the board, by the person in whose name the 335
property is listed or sought to be listed, if the decision 336
appealed from determines the valuation or liability of property 337

for taxation and if any such person was not a party to the appeal 338
or application before the board, by the taxpayer or any other 339
person to whom the decision of the board appealed from was by law 340
required to be sent, by the director of budget and management if 341
the revenue affected by the decision of the board appealed from 342
would accrue primarily to the state treasury, by the county 343
auditor of the county to the undivided general tax funds of which 344
the revenues affected by the decision of the board appealed from 345
would primarily accrue, or by the tax commissioner. 346

Appeals from decisions of the board upon all other appeals or 347
applications filed with and determined by the board may be 348
instituted by any of the persons who were parties to such appeal 349
or application before the board, by any persons to whom the 350
decision of the board appealed from was by law required to be 351
sent, or by any other person to whom the board sent the decision 352
appealed from, as authorized by section 5717.03 of the Revised 353
Code. 354

Such appeals shall be taken within thirty days after the date 355
of the entry of the decision of the board on the journal of its 356
proceedings, as provided by such section, by the filing by 357
appellant of a notice of appeal with the court to which the appeal 358
is taken and the board. If a timely notice of appeal is filed by a 359
party, any other party may file a notice of appeal within ten days 360
of the date on which the first notice of appeal was filed or 361
within the time otherwise prescribed in this section, whichever is 362
later. A notice of appeal shall set forth the decision of the 363
board appealed from and the errors therein complained of. Proof of 364
the filing of such notice with the board shall be filed with the 365
court to which the appeal is being taken. The court in which 366
notice of appeal is first filed shall have exclusive jurisdiction 367
of the appeal. 368

In all such appeals the commissioner or all persons to whom 369

the decision of the board appealed from is required by such 370
section to be sent, other than the appellant, shall be made 371
appellees. Unless waived, notice of the appeal shall be served 372
upon all appellees by certified mail. The prosecuting attorney 373
shall represent the county auditor in any such appeal in which the 374
auditor is a party. 375

The board, upon written demand filed by an appellant, shall 376
within thirty days after the filing of such demand file with the 377
court to which the appeal is being taken a certified transcript of 378
the record of the proceedings of the board pertaining to the 379
decision complained of and the evidence considered by the board in 380
making such decision. 381

If upon hearing and consideration of such record and evidence 382
the court decides that the decision of the board appealed from is 383
reasonable and lawful it shall affirm the same, but if the court 384
decides that such decision of the board is unreasonable or 385
unlawful, the court shall reverse and vacate the decision or 386
modify it and enter final judgment in accordance with such 387
modification. 388

The clerk of the court shall certify the judgment of the 389
court to the board, which shall certify such judgment to such 390
public officials or take such other action in connection therewith 391
as is required to give effect to the decision. The "taxpayer" 392
includes any person required to return any property for taxation. 393

Any party to the appeal shall have the right to appeal from 394
the judgment of the court of appeals on questions of law, as in 395
other cases. 396

Sec. 5717.05. As an alternative to the appeal provided for in 397
section 5717.01 of the Revised Code, an appeal from the decision 398
of a county board of revision may be taken directly to the court 399
of common pleas of the county by the person in whose name the 400

property is listed or sought to be listed for taxation. The appeal 401
shall be taken by the filing of a notice of appeal with the court 402
and with the board within thirty days after notice of the decision 403
of the board is mailed as provided in section 5715.20 of the 404
Revised Code. The county auditor and all parties to the proceeding 405
before the board, other than the appellant filing the appeal in 406
the court, shall be made appellees, and notice of the appeal shall 407
be served upon them by certified mail unless waived. The 408
prosecuting attorney shall represent the auditor in the appeal. 409

410

When the appeal has been perfected by the filing of notice of 411
appeal as required by this section, and an appeal from the same 412
decision of the county board of revision is filed under section 413
5717.01 of the Revised Code with the board of tax appeals, the 414
forum in which the first notice of appeal is filed shall have 415
exclusive jurisdiction over the appeal. 416

Within thirty days after notice of appeal to the court has 417
been filed with the county board of revision, the board shall 418
certify to the court a transcript of the record of the proceedings 419
of said board pertaining to the original complaint and all 420
evidence offered in connection with that complaint. 421

The court may hear the appeal on the record and the evidence 422
thus submitted, or it may hear and consider additional evidence. 423
It shall determine the taxable value of the property whose 424
valuation or assessment for taxation by the county board of 425
revision is complained of, or if the complaint and appeal is 426
against a discriminatory valuation, shall determine a valuation 427
that shall correct the discrimination, and the court shall 428
determine the liability of the property for assessment for 429
taxation, if that question is in issue, and shall certify its 430
judgment to the auditor, who shall correct the tax list and 431
duplicate as required by the judgment. 432

In correcting a discriminatory valuation, the court shall 433
increase or decrease the value of the property whose valuation or 434
assessment by the county board of revision is complained of by a 435
per cent or amount that will cause the property to be listed and 436
valued for taxation by an equal and uniform rule. 437

Any party to the appeal may appeal from the judgment of the 438
court on the questions of law as in other cases. 439

No party other than the taxpayer, board, or public official 440
who filed the original complaint under section 5715.19 of the 441
Revised Code may present evidence, examine or cross-examine 442
witnesses, or otherwise appear at the appeal of a decision of the 443
county board of revision respecting the valuation of real property 444
unless that party calls as a witness and makes available for 445
cross-examination at least one of the persons described in 446
divisions (I)(1) and (2) of section 5715.19 of the Revised Code. 447

Section 2. That existing sections 5715.19, 5717.01, 5717.04, 448
and 5717.05 of the Revised Code are hereby repealed. 449

Section 3. The amendments by this act to sections 5715.19, 450
5717.01, 5717.04, and 5717.05 of the Revised Code apply to the 451
hearings of complaints and appeals filed pursuant to those 452
sections after the effective date of Section 1 of this act. 453