

**As Introduced**

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

**S. B. No. 52**

**Senator Coley**

—

**A BILL**

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 amount of property taxes that would have been charged and payable if all the real and tangible personal property owned by the political subdivision or subdivisions or the corporation and included in the sports facility was subject to taxation.

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

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

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

(3) If the exempt property is an improvement under division

(C)(2) of section 5709.081 of the Revised Code, the county auditor shall determine the percentage which such improvement constitutes of the total sports facility and shall substitute for the one-million-dollar amount, wherever it appears in this section, an amount equal to such percentage multiplied by one million dollars. The percentage shall be determined by dividing the reproduction cost new of the improvement by the reproduction cost new of the total sports facility including the improvement, owned by any of the entities under division (B)(1) of section 5709.081 of the Revised Code.

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

The service payments for a tax year shall be charged and collected in the same manner as real property taxes for that tax year. Revenue collected as service payments shall be distributed to the taxing districts that would have received property tax revenue from the exempt property if it was not exempt, for the tax year for which the payments are made, in the same proportions as property taxes are distributed. However, if the sum of the deductions allowed under division (D) of this section and the service payments exceeds one million dollars, any service payments in excess of one million dollars shall first be paid to the municipal corporation to reimburse it for the payments made under section 5709.082 of the Revised Code from the inception of such

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+1. 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

If such a complaint is filed by mail or certified mail, the 311  
date of the United States postmark placed on the envelope or 312  
sender's receipt by the postal service shall be treated as the 313  
date of filing. A private meter postmark on an envelope is not a 314  
valid postmark for purposes of establishing the filing date. 315

Any person owning taxable real property in the county or in a 316  
taxing district with territory in the county; such a person's 317  
spouse; an individual who is retained by such a person and who 318  
holds a designation from a professional assessment organization, 319  
such as the institute for professionals in taxation, the national 320  
council of property taxation, or the international association of 321  
assessing officers; a public accountant who holds a permit under 322  
section 4701.10 of the Revised Code, a general or residential real 323  
estate appraiser licensed or certified under Chapter 4763. of the 324  
Revised Code, or a real estate broker licensed under Chapter 4735. 325  
of the Revised Code, who is retained by such a person; if the 326  
person is a firm, company, association, partnership, limited 327  
liability company, or corporation, an officer, a salaried 328  
employee, a partner, or a member of that person; or, if the person 329  
is a trust, a trustee of the trust; ~~the board of county~~ 330  
~~commissioners; the prosecuting attorney or treasurer of the~~ 331  
~~county; the board of township trustees of any township with~~ 332  
~~territory within the county; the board of education of any school~~ 333  
~~district with any territory in the county; or the mayor or~~ 334  
~~legislative authority of any municipal corporation with any~~ 335  
~~territory in the county~~ may file such a complaint regarding any 336  
such determination affecting ~~any~~ real property owned by the person 337

in the county, ~~except that a person owning taxable real property~~ 338  
~~in another county may file such a complaint only with regard to~~ 339  
~~any such determination affecting real property in the county that~~ 340  
~~is located in the same taxing district as that person's real~~ 341  
~~property is located.~~ The county auditor shall present to the 342  
county board of revision all complaints filed with the auditor. 343

(2) As used in division (A)(2) of this section, "interim 344  
period" means, for each county, the tax year to which section 345  
5715.24 of the Revised Code applies and each subsequent tax year 346  
until the tax year in which that section applies again. 347

No person, ~~board, or officer~~ shall file a complaint against 348  
the valuation or assessment of any parcel that appears on the tax 349  
list if ~~it~~ the person filed a complaint against the valuation or 350  
assessment of that parcel for any prior tax year in the same 351  
interim period, unless the person, ~~board, or officer~~ alleges that 352  
the valuation or assessment should be changed due to one or more 353  
of the following circumstances that occurred after the tax lien 354  
date for the tax year for which the prior complaint was filed and 355  
that the circumstances were not taken into consideration with 356  
respect to the prior complaint: 357

(a) The property was sold in an arm's length transaction, as 358  
described in section 5713.03 of the Revised Code; 359

(b) The property lost value due to some casualty; 360

(c) Substantial improvement was added to the property; 361

(d) An increase or decrease of at least fifteen per cent in 362  
the property's occupancy has had a substantial economic impact on 363  
the property. 364

(3) If a county board of revision, the board of tax appeals, 365  
or any court dismisses a complaint filed under this section or 366  
section 5715.13 of the Revised Code for the reason that the act of 367  
filing the complaint was the unauthorized practice of law or the 368

person filing the complaint was engaged in the unauthorized 369  
practice of law, the party affected by a decrease in valuation or 370  
the party's agent, or the person owning taxable real property in 371  
the county or in a taxing district with territory in the county, 372  
may refile the complaint, notwithstanding division (A)(2) of this 373  
section. 374

(4) Notwithstanding division (A)(2) of this section, a 375  
~~person, board, or officer may~~ authorized by division (A)(1) of 376  
this section to file a complaint against the valuation or 377  
assessment of ~~any~~ a parcel that appears on the tax list may file 378  
such a complaint if ~~it~~ the person filed a complaint against the 379  
valuation or assessment of that parcel for any prior tax year in 380  
the same interim period ~~if the person, board, or officer~~ but 381  
withdrew the complaint before the complaint was heard by the 382  
board. 383

(B) Within thirty days after the last date such complaints 384  
may be filed, the auditor shall give notice of each complaint in 385  
which the stated amount of overvaluation, undervaluation, 386  
discriminatory valuation, illegal valuation, or incorrect 387  
determination is at least seventeen thousand five hundred dollars 388  
~~to each property owner whose property is the subject of the~~ 389  
~~complaint, if the complaint was not filed by the owner or the~~ 390  
~~owner's spouse, and~~ to each board of education whose school 391  
district may be affected by the complaint. Within thirty days 392  
after receiving such notice, a board of education; ~~a property~~ 393  
~~owner; the owner's spouse; an individual who is retained by such~~ 394  
~~an owner and who holds a designation from a professional~~ 395  
~~assessment organization, such as the institute for professionals~~ 396  
~~in taxation, the national council of property taxation, or the~~ 397  
~~international association of assessing officers; a public~~ 398  
~~accountant who holds a permit under section 4701.10 of the Revised~~ 399  
~~Code, a general or residential real estate appraiser licensed or~~ 400

~~certified under Chapter 4763. of the Revised Code, or a real 401  
estate broker licensed under Chapter 4735. of the Revised Code, 402  
who is retained by such a person; or, if the property owner is a 403  
firm, company, association, partnership, limited liability 404  
company, corporation, or trust, an officer, a salaried employee, a 405  
partner, a member, or trustee of that property owner, may file a 406  
complaint in support of or objecting to the amount of alleged 407  
overvaluation, undervaluation, discriminatory valuation, illegal 408  
valuation, or incorrect determination stated in a previously filed 409  
complaint ~~or objecting to the current valuation.~~ Upon the filing 410  
of a complaint under this division, the board of education ~~or the 411  
property owner~~ shall be made a party to the action. 412~~

(C) Each board of revision shall notify any complainant ~~and 413  
also the property owner, if the property owner's address is known, 414  
when a complaint is filed by one other than the property owner, by 415  
certified mail, not less than ten days prior to the hearing, of 416  
the time and place the same will be heard. The board of revision 417  
shall hear and render its decision on a complaint within ninety 418  
days after the filing thereof with the board, except that if a 419  
complaint is filed within thirty days after receiving notice from 420  
the auditor as provided in division (B) of this section, the board 421  
shall hear and render its decision within ninety days after such 422  
filing. 423~~

(D) The determination of any such complaint shall relate back 424  
to the date when the lien for taxes or recoupment charges for the 425  
current year attached or the date as of which liability for such 426  
year was determined. Liability for taxes and recoupment charges 427  
for such year and each succeeding year until the complaint is 428  
finally determined and for any penalty and interest for nonpayment 429  
thereof within the time required by law shall be based upon the 430  
determination, valuation, or assessment as finally determined. 431  
Each complaint shall state the amount of overvaluation, 432

undervaluation, discriminatory valuation, illegal valuation, or 433  
incorrect classification or determination upon which the complaint 434  
is based. The treasurer shall accept any amount tendered as taxes 435  
or recoupment charge upon property concerning which a complaint is 436  
then pending, computed upon the claimed valuation as set forth in 437  
the complaint. If a complaint filed under this section for the 438  
current year is not determined by the board within the time 439  
prescribed for such determination, the complaint and any 440  
proceedings in relation thereto shall be continued by the board as 441  
a valid complaint for any ensuing year until such complaint is 442  
finally determined by the board or upon any appeal from a decision 443  
of the board. In such case, the original complaint shall continue 444  
in effect without further filing by the ~~original taxpayer, the~~ 445  
~~original taxpayer's assignee, or any other person or entity~~ 446  
~~authorized to file a complaint under this section~~ parties to the 447  
action. 448

(E) If a taxpayer files a complaint ~~as to the classification,~~ 449  
~~valuation, assessment, or any determination affecting the~~ 450  
~~taxpayer's own property~~ under this section and tenders less than 451  
the full amount of taxes or recoupment charges as finally 452  
determined, an interest charge shall accrue as follows: 453

(1) If the amount finally determined is less than the amount 454  
billed but more than the amount tendered, the taxpayer shall pay 455  
interest at the rate per annum prescribed by section 5703.47 of 456  
the Revised Code, computed from the date that the taxes were due 457  
on the difference between the amount finally determined and the 458  
amount tendered. This interest charge shall be in lieu of any 459  
penalty or interest charge under section 323.121 of the Revised 460  
Code unless the taxpayer failed to file a complaint and tender an 461  
amount as taxes or recoupment charges within the time required by 462  
this section, in which case section 323.121 of the Revised Code 463  
applies. 464

(2) If the amount of taxes finally determined is equal to or 465  
greater than the amount billed and more than the amount tendered, 466  
the taxpayer shall pay interest at the rate prescribed by section 467  
5703.47 of the Revised Code from the date the taxes were due on 468  
the difference between the amount finally determined and the 469  
amount tendered, such interest to be in lieu of any interest 470  
charge but in addition to any penalty prescribed by section 471  
323.121 of the Revised Code. 472

(F) Upon request of a complainant, the tax commissioner shall 473  
determine the common level of assessment of real property in the 474  
county for the year stated in the request that is not valued under 475  
section 5713.31 of the Revised Code, which common level of 476  
assessment shall be expressed as a percentage of true value and 477  
the common level of assessment of lands valued under such section, 478  
which common level of assessment shall also be expressed as a 479  
percentage of the current agricultural use value of such lands. 480  
Such determination shall be made on the basis of the most recent 481  
available sales ratio studies of the commissioner and such other 482  
factual data as the commissioner deems pertinent. 483

(G) A complainant shall provide to the board of revision all 484  
information or evidence within the complainant's knowledge or 485  
possession that affects the real property that is the subject of 486  
the complaint. A complainant who fails to provide such information 487  
or evidence is precluded from introducing it on appeal to the 488  
board of tax appeals or the court of common pleas, except that the 489  
board of tax appeals or court may admit and consider the evidence 490  
if the complainant shows good cause for the complainant's failure 491  
to provide the information or evidence to the board of revision. 492

(H) In case of the pendency of any proceeding in court based 493  
upon an alleged excessive, discriminatory, or illegal valuation or 494  
incorrect classification or determination, the taxpayer may tender 495  
to the treasurer an amount as taxes upon property computed upon 496



the claimed valuation as set forth in the complaint to the court. 497  
The treasurer may accept the tender. If the tender is not 498  
accepted, no penalty shall be assessed because of the nonpayment 499  
of the full taxes assessed. 500

**Sec. 5715.27.** (A)(1) Except as provided in division (A)(2) of 501  
this section and in section 3735.67 of the Revised Code, the 502  
owner, a vendee in possession under a purchase agreement or a land 503  
contract, the beneficiary of a trust, or a lessee for an initial 504  
term of not less than thirty years of any property may file an 505  
application with the tax commissioner, on forms prescribed by the 506  
commissioner, requesting that such property be exempted from 507  
taxation and that taxes, interest, and penalties be remitted as 508  
provided in division (C) of section 5713.08 of the Revised Code. 509

(2) If the property that is the subject of the application 510  
for exemption is any of the following, the application shall be 511  
filed with the county auditor of the county in which the property 512  
is listed for taxation: 513

(a) A public road or highway; 514

(b) Property belonging to the federal government of the 515  
United States; 516

(c) Additions or other improvements to an existing building 517  
or structure that belongs to the state or a political subdivision, 518  
as defined in section 5713.081 of the Revised Code, and that is 519  
exempted from taxation as property used exclusively for a public 520  
purpose; 521

(d) Property of the boards of trustees and of the housing 522  
commissions of the state universities, the northeastern Ohio 523  
universities college of medicine, and of the state to be exempted 524  
under section 3345.17 of the Revised Code. 525

(B) The board of education of any school district may request 526

the tax commissioner or county auditor to provide it with 527  
notification of applications for exemption from taxation for 528  
property located within that district. If so requested, the 529  
commissioner or auditor shall send to the board on a monthly basis 530  
reports that contain sufficient information to enable the board to 531  
identify each property that is the subject of an exemption 532  
application, including, but not limited to, the name of the 533  
property owner or applicant, the address of the property, and the 534  
auditor's parcel number. The commissioner or auditor shall mail 535  
the reports by the fifteenth day of the month following the end of 536  
the month in which the commissioner or auditor receives the 537  
applications for exemption. 538

(C) A board of education that has requested notification 539  
under division (B) of this section may, with respect to any 540  
application for exemption of property located in the district and 541  
included in the commissioner's or auditor's most recent report 542  
provided under that division, file a statement with the 543  
commissioner or auditor and with the applicant indicating its 544  
intent to submit evidence and participate in any hearing on the 545  
application. The statements shall be filed prior to the first day 546  
of the third month following the end of the month in which that 547  
application was docketed by the commissioner or auditor. A 548  
statement filed in compliance with this division entitles the 549  
district to submit evidence and to participate in any hearing on 550  
the property and makes the district a party for purposes of 551  
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 552  
the commissioner's or auditor's decision to the board of tax 553  
appeals. 554

(D) The commissioner or auditor shall not hold a hearing on 555  
or grant or deny an application for exemption of property in a 556  
school district whose board of education has requested 557  
notification under division (B) of this section until the end of 558

the period within which the board may submit a statement with 559  
respect to that application under division (C) of this section. 560  
The commissioner or auditor may act upon an application at any 561  
time prior to that date upon receipt of a written waiver from each 562  
such board of education, or, in the case of exemptions authorized 563  
by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.62, 564  
5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the 565  
Revised Code, upon the request of the property owner. Failure of a 566  
board of education to receive the report required in division (B) 567  
of this section shall not void an action of the commissioner or 568  
auditor with respect to any application. The commissioner or 569  
auditor may extend the time for filing a statement under division 570  
(C) of this section. 571

(E) ~~A complaint may also be filed with the commissioner or~~ 572  
~~auditor by any~~ Any person, board, or officer authorized by section 573  
5715.19 of the Revised Code to file complaints with the county 574  
board of revision, the board of county commissioners, the 575  
prosecuting attorney or treasurer of the county, the board of 576  
township trustees of any township with territory in the county, 577  
the board of education of any school district with any territory 578  
in the county, or the mayor or legislative authority of a 579  
municipal corporation with any territory in the county may file a 580  
complaint with the commissioner or auditor against the continued 581  
exemption of any property granted exemption by the commissioner or 582  
auditor, respectively, under this section. 583

(F) An application for exemption and a complaint against 584  
exemption shall be filed prior to the thirty-first day of December 585  
of the tax year for which exemption is requested or for which the 586  
liability of the property to taxation in that year is requested. 587  
The commissioner or auditor shall consider such application or 588  
complaint in accordance with procedures established by the 589  
commissioner, determine whether the property is subject to 590

taxation or exempt therefrom, and, if the commissioner makes the 591  
determination, certify the determination to the auditor. Upon 592  
making the determination or receiving the commissioner's 593  
determination, the auditor shall correct the tax list and 594  
duplicate accordingly. If a tax certificate has been sold under 595  
section 5721.32 or 5721.33 of the Revised Code with respect to 596  
property for which an exemption has been requested, the tax 597  
commissioner or auditor shall also certify the findings to the 598  
county treasurer of the county in which the property is located. 599

(G) Applications and complaints, and documents of any kind 600  
related to applications and complaints, filed with the tax 601  
commissioner or county auditor under this section are public 602  
records within the meaning of section 149.43 of the Revised Code. 603

(H) If the commissioner or auditor determines that the use of 604  
property or other facts relevant to the taxability of property 605  
that is the subject of an application for exemption or a complaint 606  
under this section has changed while the application or complaint 607  
was pending, the commissioner or auditor may make the 608  
determination under division (F) of this section separately for 609  
each tax year beginning with the year in which the application or 610  
complaint was filed or the year for which remission of taxes under 611  
division (C) of section 5713.08 of the Revised Code was requested, 612  
and including each subsequent tax year during which the 613  
application or complaint is pending before the commissioner or 614  
auditor. 615

**Sec. 5717.01.** An appeal from a decision of a county board of 616  
revision may be taken to the board of tax appeals within thirty 617  
days after notice of the decision of the county board of revision 618  
is mailed as provided in division (A) of section 5715.20 of the 619  
Revised Code. Such an appeal may be taken by the county auditor, 620  
the tax commissioner, ~~or any board, legislative authority, public~~ 621

~~official~~ the board of education of any school district in which 622  
the parcel that is the subject of the decision is located, or a 623  
taxpayer authorized by section 5715.19 of the Revised Code to file 624  
complaints against valuations or assessments with the auditor. 625  
Such appeal shall be taken by the filing of a notice of appeal, in 626  
person or by certified mail, express mail, or authorized delivery 627  
service, with the board of tax appeals and with the county board 628  
of revision. If notice of appeal is filed by certified mail, 629  
express mail, or authorized delivery service as provided in 630  
section 5703.056 of the Revised Code, the date of the United 631  
States postmark placed on the sender's receipt by the postal 632  
service or the date of receipt recorded by the authorized delivery 633  
service shall be treated as the date of filing. Upon receipt of 634  
such notice of appeal such county board of revision shall by 635  
certified mail notify all persons thereof who were parties to the 636  
proceeding before such county board of revision, and shall file 637  
proof of such notice with the board of tax appeals. The county 638  
board of revision shall thereupon certify to the board of tax 639  
appeals a transcript of the record of the proceedings of the 640  
county board of revision pertaining to the original complaint, and 641  
all evidence offered in connection therewith. Such appeal may be 642  
heard by the board of tax appeals at its offices in Columbus or in 643  
the county where the property is listed for taxation, or the board 644  
of tax appeals may cause its examiners to conduct such hearing and 645  
to report to it their findings for affirmation or rejection. 646

The board of tax appeals may order the appeal to be heard on 647  
the record and the evidence certified to it by the county board of 648  
revision, or it may order the hearing of additional evidence, and 649  
it may make such investigation concerning the appeal as it deems 650  
proper. 651

**Section 2.** That existing sections 307.699, 3735.67, 5715.19, 652  
5715.27, and 5717.01 of the Revised Code are hereby repealed. 653