Representative Merrin
Cosponsors: Representatives Lang, Vitale, Romanchuk, Riedel, Seitz, Cross, Jordan, Becker, Keller, Stein

A BILL

To amend section 5715.19 of the Revised Code to require local governments that contest property values to formally pass an authorizing resolution for each contest and to notify property owners.

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

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

Sec. 5715.19. (A) As used in this section, "member" has the same meaning as in section 1705.01 of the Revised Code, and "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

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

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

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

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

(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;

(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;

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

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.

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. of the Revised Code, who is retained by such a person; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

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

No person, board, or officer shall 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, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

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

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

(c) Substantial improvement was added to the property;

(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.

(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.

(4)(a) No complaint filed under this section or section 5715.13 of the Revised Code shall be dismissed for the reason that the complaint fails to accurately identify the owner of the property that is the subject of the complaint.

(b) If a complaint fails to accurately identify the owner of the property that is the subject of the complaint, the board
of revision shall exercise due diligence to ensure the correct property owner is notified as required by divisions (B) and (C) of this section.

(5) 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.

(6) A board of county commissioners, a board of township trustees, the board of education of a school district, or the mayor or legislative authority of a municipal corporation may not file a complaint or a counterclaim to a complaint under this section with respect to property the political subdivision does not own unless the board or legislative authority or, in the case of a mayor, the legislative authority of the municipal corporation first adopts a resolution authorizing the filing of the complaint or counterclaim at a public meeting of the board or legislative authority. The resolution shall include all of the following information:

(a) Identification of the parcel or parcels that are the subject of the complaint or counterclaim by street address, if available from online records of the county auditor, and by permanent parcel number;

(b) The name of at least one of the record owners of the parcel or parcels;

(c) If the resolution authorizes the filing of a complaint, the basis for the complaint under divisions (A)(1)(a)
to (f) of this section relative to each parcel identified in the resolution.

A board or legislative authority shall not adopt a resolution required under division (A)(6) of this section that identifies more than one parcel under division (A)(6)(a) of this section, except that a single resolution may identify more than one parcel under that division if each parcel has the same record owner or the same record owners, as applicable. Such a resolution shall not include any other matter and shall be adopted by a separate vote from the question of whether to adopt any other resolution except another resolution under division (A)(6) of this section.

Before adopting a resolution required by division (A)(6) of this section, the board or legislative authority shall mail a written notice to at least one of the record owners of the parcel or parcels identified in the resolution stating the intent of the board or legislative authority in adopting the resolution, the proposed date of adoption, and, if the resolution is to authorize the filing of a complaint, the basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution. The notice shall be sent by certified mail to the last known tax-mailing address of at least one of the record owners and, if different from that tax-mailing address, to the street address of the parcel or parcels identified in the resolution. Alternatively, if the board has record of an internet identifier of record associated with at least one of the record owners, the board may send the notice by ordinary mail and by that internet identifier of record of the time and place the resolution will be heard. The notice shall be postmarked at least fourteen calendar days before the board or legislative authority adopts
A board of revision has jurisdiction to consider a complaint or counterclaim filed pursuant to a resolution adopted under division (A)(6) of this section only if the board, mayor, or legislative authority causes the resolution to be certified to the board of revision within thirty days after the last date such a complaint or counterclaim could be filed. The failure to accurately identify the street address or the name of the record owners of the parcel in the resolution shall not invalidate the resolution nor be a cause for dismissal of the complaint or counterclaim.

(7) A complaint form prescribed by a board of revision or the tax commissioner for the purposes of this section shall include a box that a board, mayor, or legislative authority, when filing a complaint or counterclaim, must check indicating that a resolution authorizing the complaint was adopted in accordance with division (A)(6) of this section and that notice was provided before adoption of the resolution to at least one of the record owners of the property that is the subject of the complaint or counterclaim.

(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 owner's spouse, and to each board of education whose school district may be affected by the complaint. For the purposes of this division, separate complaints filed with respect to parcels
which together form an economic unit shall be treated as if the parcels were included on a single complaint. As used in this division, "economic unit" means property comprised of multiple parcels that is united by an economic function such that it will normally be sold as a single property. An economic unit may be comprised of parcels that are neither contiguous nor owned by the same owner, but the parcels must be managed and operated on a unitary basis and each parcel must make a positive contribution to the operation of the unit.

Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner 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. of the Revised Code, who is retained by such a person; or, if the property owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that property owner, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

(C) Each board of revision shall notify any complainant...
and also the property owner, if the property owner's address is known, when a complaint is filed by one other than the property owner, not less than ten days prior to the hearing, either by certified mail or, if the board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record of the time and place the same will be heard. The board of revision shall hear and render its decision on a complaint within ninety days after the filing thereof with the board, except that if a complaint is filed within thirty days after receiving notice from the auditor as provided in division (B) of this section, the board shall hear and render its decision within ninety days after such filing.

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

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

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

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

(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.

Section 3. The amendment by this act of section 5715.19 of the Revised Code applies to any complaint or counterclaim to a complaint filed for tax year 2019 or any tax year thereafter.