

**As Introduced**

**132nd General Assembly**

**Regular Session**

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**H. B. No. 343**

**Representative Merrin**

**Cosponsors: Representatives Schaffer, Hambley, Becker, Brinkman, Riedel, Dean,  
Goodman, Henne**

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**A BILL**

To amend section 5715.19 of the Revised Code to 1  
require local governments that contest property 2  
values to formally pass an authorizing 3  
resolution for each contest and to notify 4  
property owners. 5

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

**Section 1.** That section 5715.19 of the Revised Code be 6  
amended to read as follows: 7

**Sec. 5715.19.** (A) As used in this section, "member" has 8  
the same meaning as in section 1705.01 of the Revised Code. 9

(1) Subject to division (A)(2) of this section, a 10  
complaint against any of the following determinations for the 11  
current tax year shall be filed with the county auditor on or 12  
before the thirty-first day of March of the ensuing tax year or 13  
the date of closing of the collection for the first half of real 14  
and public utility property taxes for the current tax year, 15  
whichever is later: 16

(a) Any classification made under section 5713.041 of the 17

Revised Code;	18
(b) Any determination made under section 5713.32 or	19
5713.35 of the Revised Code;	20
(c) Any recoupment charge levied under section 5713.35 of	21
the Revised Code;	22
(d) The determination of the total valuation or assessment	23
of any parcel that appears on the tax list, except parcels	24
assessed by the tax commissioner pursuant to section 5727.06 of	25
the Revised Code;	26
(e) The determination of the total valuation of any parcel	27
that appears on the agricultural land tax list, except parcels	28
assessed by the tax commissioner pursuant to section 5727.06 of	29
the Revised Code;	30
(f) Any determination made under division (A) of section	31
319.302 of the Revised Code.	32
If such a complaint is filed by mail or certified mail,	33
the date of the United States postmark placed on the envelope or	34
sender's receipt by the postal service shall be treated as the	35
date of filing. A private meter postmark on an envelope is not a	36
valid postmark for purposes of establishing the filing date.	37
Any person owning taxable real property in the county or	38
in a taxing district with territory in the county; such a	39
person's spouse; an individual who is retained by such a person	40
and who holds a designation from a professional assessment	41
organization, such as the institute for professionals in	42
taxation, the national council of property taxation, or the	43
international association of assessing officers; a public	44
accountant who holds a permit under section 4701.10 of the	45
Revised Code, a general or residential real estate appraiser	46

licensed or certified under Chapter 4763. of the Revised Code, 47  
or a real estate broker licensed under Chapter 4735. of the 48  
Revised Code, who is retained by such a person; if the person is 49  
a firm, company, association, partnership, limited liability 50  
company, or corporation, an officer, a salaried employee, a 51  
partner, or a member of that person; if the person is a trust, a 52  
trustee of the trust; the board of county commissioners; the 53  
prosecuting attorney or treasurer of the county; the board of 54  
township trustees of any township with territory within the 55  
county; the board of education of any school district with any 56  
territory in the county; or the mayor or legislative authority 57  
of any municipal corporation with any territory in the county 58  
may file such a complaint regarding any such determination 59  
affecting any real property in the county, except that a person 60  
owning taxable real property in another county may file such a 61  
complaint only with regard to any such determination affecting 62  
real property in the county that is located in the same taxing 63  
district as that person's real property is located. The county 64  
auditor shall present to the county board of revision all 65  
complaints filed with the auditor. 66

(2) As used in division (A) (2) of this section, "interim 67  
period" means, for each county, the tax year to which section 68  
5715.24 of the Revised Code applies and each subsequent tax year 69  
until the tax year in which that section applies again. 70

No person, board, or officer shall file a complaint 71  
against the valuation or assessment of any parcel that appears 72  
on the tax list if it filed a complaint against the valuation or 73  
assessment of that parcel for any prior tax year in the same 74  
interim period, unless the person, board, or officer alleges 75  
that the valuation or assessment should be changed due to one or 76  
more of the following circumstances that occurred after the tax 77

lien date for the tax year for which the prior complaint was 78  
filed and that the circumstances were not taken into 79  
consideration with respect to the prior complaint: 80

(a) The property was sold in an arm's length transaction, 81  
as described in section 5713.03 of the Revised Code; 82

(b) The property lost value due to some casualty; 83

(c) Substantial improvement was added to the property; 84

(d) An increase or decrease of at least fifteen per cent 85  
in the property's occupancy has had a substantial economic 86  
impact on the property. 87

(3) If a county board of revision, the board of tax 88  
appeals, or any court dismisses a complaint filed under this 89  
section or section 5715.13 of the Revised Code for the reason 90  
that the act of filing the complaint was the unauthorized 91  
practice of law or the person filing the complaint was engaged 92  
in the unauthorized practice of law, the party affected by a 93  
decrease in valuation or the party's agent, or the person owning 94  
taxable real property in the county or in a taxing district with 95  
territory in the county, may refile the complaint, 96  
notwithstanding division (A) (2) of this section. 97

(4) Notwithstanding division (A) (2) of this section, a 98  
person, board, or officer may file a complaint against the 99  
valuation or assessment of any parcel that appears on the tax 100  
list if it filed a complaint against the valuation or assessment 101  
of that parcel for any prior tax year in the same interim period 102  
if the person, board, or officer withdrew the complaint before 103  
the complaint was heard by the board. 104

(5) A board of county commissioners, a board of township 105  
trustees, the board of education of a school district, or the 106

legislative authority of a municipal corporation may not file a 107  
complaint or a counterclaim to a complaint under this section 108  
with respect to property the political subdivision does not own 109  
unless the board or legislative authority first adopts a 110  
resolution authorizing the filing of the complaint or 111  
counterclaim at a public meeting of the board or legislative 112  
authority. The resolution shall include all of the following 113  
information: 114

(a) Identification of the parcel that is the subject of 115  
the complaint or counterclaim by street address and permanent 116  
parcel number; 117

(b) The name of the owner or owners of the parcel; 118

(c) If the resolution authorizes the filing of a 119  
complaint, the basis for the complaint under divisions (A) (1) (a) 120  
to (f) of this section. 121

A board or legislative authority shall not adopt a 122  
resolution required under division (A) (5) of this section that 123  
identifies more than one parcel under division (A) (5) (a) of this 124  
section. A board or legislative authority shall adopt such a 125  
resolution by a separate vote from the question of whether to 126  
adopt any other resolution. 127

Before adopting a resolution required by division (A) (5) 128  
of this section, the board or legislative authority shall 129  
provide written notice, by ordinary mail, to the record owner or 130  
owners of the parcel stating the intent of the board or 131  
legislative authority in adopting the resolution, the proposed 132  
date of adoption, and, if the resolution is to authorize the 133  
filing of a complaint, the basis for the complaint under 134  
divisions (A) (1) (a) to (f) of this section. The notice shall be 135

postmarked at least seven business days before the board or 136  
legislative authority adopts the resolution. As used in this 137  
paragraph, "business days" means a day of the week excluding 138  
Saturday, Sunday, and a legal holiday as defined under section 139  
1.14 of the Revised Code. 140

A copy of the written notice and resolution required by 141  
division (A) (5) of this section shall be filed with each 142  
complaint or counterclaim filed by a board or legislative 143  
authority. A board of revision does not have jurisdiction to 144  
hear any complaint or counterclaim filed by a board or 145  
legislative authority if the requirements of division (A) (5) of 146  
this section have not been satisfied. 147

(B) Within thirty days after the last date such complaints 148  
may be filed, the auditor shall give notice of each complaint in 149  
which the stated amount of overvaluation, undervaluation, 150  
discriminatory valuation, illegal valuation, or incorrect 151  
determination is at least seventeen thousand five hundred 152  
dollars to each property owner whose property is the subject of 153  
the complaint, if the complaint was not filed by the owner or 154  
the owner's spouse, and to each board of education whose school 155  
district may be affected by the complaint. Within thirty days 156  
after receiving such notice, a board of education; a property 157  
owner; the owner's spouse; an individual who is retained by such 158  
an owner and who holds a designation from a professional 159  
assessment organization, such as the institute for professionals 160  
in taxation, the national council of property taxation, or the 161  
international association of assessing officers; a public 162  
accountant who holds a permit under section 4701.10 of the 163  
Revised Code, a general or residential real estate appraiser 164  
licensed or certified under Chapter 4763. of the Revised Code, 165  
or a real estate broker licensed under Chapter 4735. of the 166

Revised Code, who is retained by such a person; or, if the 167  
property owner is a firm, company, association, partnership, 168  
limited liability company, corporation, or trust, an officer, a 169  
salaried employee, a partner, a member, or trustee of that 170  
property owner, may file a complaint in support of or objecting 171  
to the amount of alleged overvaluation, undervaluation, 172  
discriminatory valuation, illegal valuation, or incorrect 173  
determination stated in a previously filed complaint or 174  
objecting to the current valuation. Upon the filing of a 175  
complaint under this division, the board of education or the 176  
property owner shall be made a party to the action. 177

(C) Each board of revision shall notify any complainant 178  
and also the property owner, if the property owner's address is 179  
known, when a complaint is filed by one other than the property 180  
owner, by certified mail, not less than ten days prior to the 181  
hearing, of the time and place the same will be heard. The board 182  
of revision shall hear and render its decision on a complaint 183  
within ninety days after the filing thereof with the board, 184  
except that if a complaint is filed within thirty days after 185  
receiving notice from the auditor as provided in division (B) of 186  
this section, the board shall hear and render its decision 187  
within ninety days after such filing. 188

(D) The determination of any such complaint shall relate 189  
back to the date when the lien for taxes or recoupment charges 190  
for the current year attached or the date as of which liability 191  
for such year was determined. Liability for taxes and recoupment 192  
charges for such year and each succeeding year until the 193  
complaint is finally determined and for any penalty and interest 194  
for nonpayment thereof within the time required by law shall be 195  
based upon the determination, valuation, or assessment as 196  
finally determined. Each complaint shall state the amount of 197

overvaluation, undervaluation, discriminatory valuation, illegal 198  
valuation, or incorrect classification or determination upon 199  
which the complaint is based. The treasurer shall accept any 200  
amount tendered as taxes or recoupment charge upon property 201  
concerning which a complaint is then pending, computed upon the 202  
claimed valuation as set forth in the complaint. If a complaint 203  
filed under this section for the current year is not determined 204  
by the board within the time prescribed for such determination, 205  
the complaint and any proceedings in relation thereto shall be 206  
continued by the board as a valid complaint for any ensuing year 207  
until such complaint is finally determined by the board or upon 208  
any appeal from a decision of the board. In such case, the 209  
original complaint shall continue in effect without further 210  
filing by the original taxpayer, the original taxpayer's 211  
assignee, or any other person or entity authorized to file a 212  
complaint under this section. 213

(E) If a taxpayer files a complaint as to the 214  
classification, valuation, assessment, or any determination 215  
affecting the taxpayer's own property and tenders less than the 216  
full amount of taxes or recoupment charges as finally 217  
determined, an interest charge shall accrue as follows: 218

(1) If the amount finally determined is less than the 219  
amount billed but more than the amount tendered, the taxpayer 220  
shall pay interest at the rate per annum prescribed by section 221  
5703.47 of the Revised Code, computed from the date that the 222  
taxes were due on the difference between the amount finally 223  
determined and the amount tendered. This interest charge shall 224  
be in lieu of any penalty or interest charge under section 225  
323.121 of the Revised Code unless the taxpayer failed to file a 226  
complaint and tender an amount as taxes or recoupment charges 227  
within the time required by this section, in which case section 228



323.121 of the Revised Code applies. 229

(2) If the amount of taxes finally determined is equal to 230  
or greater than the amount billed and more than the amount 231  
tendered, the taxpayer shall pay interest at the rate prescribed 232  
by section 5703.47 of the Revised Code from the date the taxes 233  
were due on the difference between the amount finally determined 234  
and the amount tendered, such interest to be in lieu of any 235  
interest charge but in addition to any penalty prescribed by 236  
section 323.121 of the Revised Code. 237

(F) Upon request of a complainant, the tax commissioner 238  
shall determine the common level of assessment of real property 239  
in the county for the year stated in the request that is not 240  
valued under section 5713.31 of the Revised Code, which common 241  
level of assessment shall be expressed as a percentage of true 242  
value and the common level of assessment of lands valued under 243  
such section, which common level of assessment shall also be 244  
expressed as a percentage of the current agricultural use value 245  
of such lands. Such determination shall be made on the basis of 246  
the most recent available sales ratio studies of the 247  
commissioner and such other factual data as the commissioner 248  
deems pertinent. 249

(G) A complainant shall provide to the board of revision 250  
all information or evidence within the complainant's knowledge 251  
or possession that affects the real property that is the subject 252  
of the complaint. A complainant who fails to provide such 253  
information or evidence is precluded from introducing it on 254  
appeal to the board of tax appeals or the court of common pleas, 255  
except that the board of tax appeals or court may admit and 256  
consider the evidence if the complainant shows good cause for 257  
the complainant's failure to provide the information or evidence 258

to the board of revision.	259
(H) In case of the pendency of any proceeding in court	260
based upon an alleged excessive, discriminatory, or illegal	261
valuation or incorrect classification or determination, the	262
taxpayer may tender to the treasurer an amount as taxes upon	263
property computed upon the claimed valuation as set forth in the	264
complaint to the court. The treasurer may accept the tender. If	265
the tender is not accepted, no penalty shall be assessed because	266
of the nonpayment of the full taxes assessed.	267
<b>Section 2.</b> That existing section 5715.19 of the Revised	268
Code is hereby repealed.	269
<b>Section 3.</b> The amendment by this act of section 5715.19 of	270
the Revised Code applies to any complaint or counterclaim to a	271
complaint filed on or after the effective date of this act.	272