

**As Reported by the House Government Accountability and Oversight
Committee**

132nd General Assembly

**Regular Session
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Am. H. B. No. 361

Representative Greenspan

Cosponsors: Representatives Seitz, Blessing

A BILL

To amend section 5715.19 of the Revised Code to 1
increase the time within which boards of 2
revision must decide property tax complaints. 3

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

Section 1. That section 5715.19 of the Revised Code be 4
amended to read as follows: 5

Sec. 5715.19. (A) As used in this section, "member" has 6
the same meaning as in section 1705.01 of the Revised Code. 7

(1) Subject to division (A)(2) of this section, a 8
complaint against any of the following determinations for the 9
current tax year shall be filed with the county auditor on or 10
before the thirty-first day of March of the ensuing tax year or 11
the date of closing of the collection for the first half of real 12
and public utility property taxes for the current tax year, 13
whichever is later: 14

(a) Any classification made under section 5713.041 of the 15
Revised Code; 16

(b) Any determination made under section 5713.32 or	17
5713.35 of the Revised Code;	18
(c) Any recoupment charge levied under section 5713.35 of	19
the Revised Code;	20
(d) The determination of the total valuation or assessment	21
of any parcel that appears on the tax list, except parcels	22
assessed by the tax commissioner pursuant to section 5727.06 of	23
the Revised Code;	24
(e) The determination of the total valuation of any parcel	25
that appears on the agricultural land tax list, except parcels	26
assessed by the tax commissioner pursuant to section 5727.06 of	27
the Revised Code;	28
(f) Any determination made under division (A) of section	29
319.302 of the Revised Code.	30
If such a complaint is filed by mail or certified mail,	31
the date of the United States postmark placed on the envelope or	32
sender's receipt by the postal service shall be treated as the	33
date of filing. A private meter postmark on an envelope is not a	34
valid postmark for purposes of establishing the filing date.	35
Any person owning taxable real property in the county or	36
in a taxing district with territory in the county; such a	37
person's spouse; an individual who is retained by such a person	38
and who holds a designation from a professional assessment	39
organization, such as the institute for professionals in	40
taxation, the national council of property taxation, or the	41
international association of assessing officers; a public	42
accountant who holds a permit under section 4701.10 of the	43
Revised Code, a general or residential real estate appraiser	44
licensed or certified under Chapter 4763. of the Revised Code,	45

or a real estate broker licensed under Chapter 4735. of the 46
Revised Code, who is retained by such a person; if the person is 47
a firm, company, association, partnership, limited liability 48
company, or corporation, an officer, a salaried employee, a 49
partner, or a member of that person; if the person is a trust, a 50
trustee of the trust; the board of county commissioners; the 51
prosecuting attorney or treasurer of the county; the board of 52
township trustees of any township with territory within the 53
county; the board of education of any school district with any 54
territory in the county; or the mayor or legislative authority 55
of any municipal corporation with any territory in the county 56
may file such a complaint regarding any such determination 57
affecting any real property in the county, except that a person 58
owning taxable real property in another county may file such a 59
complaint only with regard to any such determination affecting 60
real property in the county that is located in the same taxing 61
district as that person's real property is located. The county 62
auditor shall present to the county board of revision all 63
complaints filed with the auditor. 64

(2) As used in division (A) (2) of this section, "interim 65
period" means, for each county, the tax year to which section 66
5715.24 of the Revised Code applies and each subsequent tax year 67
until the tax year in which that section applies again. 68

No person, board, or officer shall file a complaint 69
against the valuation or assessment of any parcel that appears 70
on the tax list if it filed a complaint against the valuation or 71
assessment of that parcel for any prior tax year in the same 72
interim period, unless the person, board, or officer alleges 73
that the valuation or assessment should be changed due to one or 74
more of the following circumstances that occurred after the tax 75
lien date for the tax year for which the prior complaint was 76

filed and that the circumstances were not taken into	77
consideration with respect to the prior complaint:	78
(a) The property was sold in an arm's length transaction,	79
as described in section 5713.03 of the Revised Code;	80
(b) The property lost value due to some casualty;	81
(c) Substantial improvement was added to the property;	82
(d) An increase or decrease of at least fifteen per cent	83
in the property's occupancy has had a substantial economic	84
impact on the property.	85
(3) If a county board of revision, the board of tax	86
appeals, or any court dismisses a complaint filed under this	87
section or section 5715.13 of the Revised Code for the reason	88
that the act of filing the complaint was the unauthorized	89
practice of law or the person filing the complaint was engaged	90
in the unauthorized practice of law, the party affected by a	91
decrease in valuation or the party's agent, or the person owning	92
taxable real property in the county or in a taxing district with	93
territory in the county, may refile the complaint,	94
notwithstanding division (A) (2) of this section.	95
(4) Notwithstanding division (A) (2) of this section, a	96
person, board, or officer may file a complaint against the	97
valuation or assessment of any parcel that appears on the tax	98
list if it filed a complaint against the valuation or assessment	99
of that parcel for any prior tax year in the same interim period	100
if the person, board, or officer withdrew the complaint before	101
the complaint was heard by the board.	102
(B) Within thirty days after the last date such complaints	103
may be filed, the auditor shall give notice of each complaint in	104
which the stated amount of overvaluation, undervaluation,	105

discriminatory valuation, illegal valuation, or incorrect 106
determination is at least seventeen thousand five hundred 107
dollars to each property owner whose property is the subject of 108
the complaint, if the complaint was not filed by the owner or 109
the owner's spouse, and to each board of education whose school 110
district may be affected by the complaint. Within thirty days 111
after receiving such notice, a board of education; a property 112
owner; the owner's spouse; an individual who is retained by such 113
an owner and who holds a designation from a professional 114
assessment organization, such as the institute for professionals 115
in taxation, the national council of property taxation, or the 116
international association of assessing officers; a public 117
accountant who holds a permit under section 4701.10 of the 118
Revised Code, a general or residential real estate appraiser 119
licensed or certified under Chapter 4763. of the Revised Code, 120
or a real estate broker licensed under Chapter 4735. of the 121
Revised Code, who is retained by such a person; or, if the 122
property owner is a firm, company, association, partnership, 123
limited liability company, corporation, or trust, an officer, a 124
salaried employee, a partner, a member, or trustee of that 125
property owner, may file a complaint in support of or objecting 126
to the amount of alleged overvaluation, undervaluation, 127
discriminatory valuation, illegal valuation, or incorrect 128
determination stated in a previously filed complaint or 129
objecting to the current valuation. Upon the filing of a 130
complaint under this division, the board of education or the 131
property owner shall be made a party to the action. 132

(C) Each board of revision shall notify any complainant 133
and also the property owner, if the property owner's address is 134
known, when a complaint is filed by one other than the property 135
owner, by certified mail, not less than ten days prior to the 136

hearing, of the time and place the same will be heard. The board 137
of revision shall hear and render its decision on a complaint 138
within ~~ninety one hundred eighty~~ days after the ~~filing thereof~~ 139
last day a complaint may be filed with the board under division 140
(A) (1) of this section or, except that if a complaint is filed 141
within thirty days after receiving notice from the auditor as 142
provided in division (B) of this section, ~~the board shall hear~~ 143
~~and render its decision~~ within ~~ninety one hundred eighty~~ days 144
after such filing. 145

(D) The determination of any such complaint shall relate 146
back to the date when the lien for taxes or recoupment charges 147
for the current year attached or the date as of which liability 148
for such year was determined. Liability for taxes and recoupment 149
charges for such year and each succeeding year until the 150
complaint is finally determined and for any penalty and interest 151
for nonpayment thereof within the time required by law shall be 152
based upon the determination, valuation, or assessment as 153
finally determined. Each complaint shall state the amount of 154
overvaluation, undervaluation, discriminatory valuation, illegal 155
valuation, or incorrect classification or determination upon 156
which the complaint is based. The treasurer shall accept any 157
amount tendered as taxes or recoupment charge upon property 158
concerning which a complaint is then pending, computed upon the 159
claimed valuation as set forth in the complaint. If a complaint 160
filed under this section for the current year is not determined 161
by the board within the time prescribed for such determination, 162
the complaint and any proceedings in relation thereto shall be 163
continued by the board as a valid complaint for any ensuing year 164
until such complaint is finally determined by the board or upon 165
any appeal from a decision of the board. In such case, the 166
original complaint shall continue in effect without further 167

filing by the original taxpayer, the original taxpayer's 168
assignee, or any other person or entity authorized to file a 169
complaint under this section. 170

(E) If a taxpayer files a complaint as to the 171
classification, valuation, assessment, or any determination 172
affecting the taxpayer's own property and tenders less than the 173
full amount of taxes or recoupment charges as finally 174
determined, an interest charge shall accrue as follows: 175

(1) If the amount finally determined is less than the 176
amount billed but more than the amount tendered, the taxpayer 177
shall pay interest at the rate per annum prescribed by section 178
5703.47 of the Revised Code, computed from the date that the 179
taxes were due on the difference between the amount finally 180
determined and the amount tendered. This interest charge shall 181
be in lieu of any penalty or interest charge under section 182
323.121 of the Revised Code unless the taxpayer failed to file a 183
complaint and tender an amount as taxes or recoupment charges 184
within the time required by this section, in which case section 185
323.121 of the Revised Code applies. 186

(2) If the amount of taxes finally determined is equal to 187
or greater than the amount billed and more than the amount 188
tendered, the taxpayer shall pay interest at the rate prescribed 189
by section 5703.47 of the Revised Code from the date the taxes 190
were due on the difference between the amount finally determined 191
and the amount tendered, such interest to be in lieu of any 192
interest charge but in addition to any penalty prescribed by 193
section 323.121 of the Revised Code. 194

(F) Upon request of a complainant, the tax commissioner 195
shall determine the common level of assessment of real property 196
in the county for the year stated in the request that is not 197

valued under section 5713.31 of the Revised Code, which common 198
level of assessment shall be expressed as a percentage of true 199
value and the common level of assessment of lands valued under 200
such section, which common level of assessment shall also be 201
expressed as a percentage of the current agricultural use value 202
of such lands. Such determination shall be made on the basis of 203
the most recent available sales ratio studies of the 204
commissioner and such other factual data as the commissioner 205
deems pertinent. 206

(G) A complainant shall provide to the board of revision 207
all information or evidence within the complainant's knowledge 208
or possession that affects the real property that is the subject 209
of the complaint. A complainant who fails to provide such 210
information or evidence is precluded from introducing it on 211
appeal to the board of tax appeals or the court of common pleas, 212
except that the board of tax appeals or court may admit and 213
consider the evidence if the complainant shows good cause for 214
the complainant's failure to provide the information or evidence 215
to the board of revision. 216

(H) In case of the pendency of any proceeding in court 217
based upon an alleged excessive, discriminatory, or illegal 218
valuation or incorrect classification or determination, the 219
taxpayer may tender to the treasurer an amount as taxes upon 220
property computed upon the claimed valuation as set forth in the 221
complaint to the court. The treasurer may accept the tender. If 222
the tender is not accepted, no penalty shall be assessed because 223
of the nonpayment of the full taxes assessed. 224

Section 2. That existing section 5715.19 of the Revised 225
Code is hereby repealed. 226

Section 3. The amendment by this act of section 5715.19 of 227

the Revised Code applies to complaints filed under that section	228
on or after the effective date of this act.	229