

As Introduced

132nd General Assembly

Regular Session

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S. B. No. 123

Senator Coley

Cosponsors: Senators Eklund, Huffman

A BILL

To amend sections 307.699, 3735.67, 5715.19, 1
5715.27, and 5717.01 of the Revised Code to 2
limit the right to initiate most types of 3
property tax complaints to the property owner 4
and the county recorder of the county in which 5
the property is located. 6

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

Section 1. That sections 307.699, 3735.67, 5715.19, 7
5715.27, and 5717.01 of the Revised Code be amended to read as 8
follows: 9

Sec. 307.699. (A) As used in this section: 10

(1) "Sports facility" has the same meaning as in section 11
307.696 of the Revised Code. 12

(2) "Residual cash" has the same meaning as in division 13
(B) (5) of section 5709.081 of the Revised Code. 14

(B) Any political subdivision or subdivisions or any 15
corporation that owns a sports facility that is both constructed 16
under section 307.696 of the Revised Code and includes property 17

exempt from taxation under division (B) of section 5709.081 of
the Revised Code, shall make an annual service payment in lieu
of taxes on the exempt property for each tax year beginning with
the first tax year in which the facility or part thereof is used
by a major league professional athletic team for its home
schedule. The amount of the service payment for a tax year shall
be determined by the county auditor under division (D) of this
section.

(C) On or before the first day of September each year, the
owner of property to which this section applies shall file both
of the following with the county auditor:

(1) A return in the same form as under section 5711.02 of
the Revised Code listing all its exempt tangible personal
property as of the first day of August of that year;

(2) An audited financial statement certified by the owner
and reflecting the actual receipts, revenue, expenses,
expenditures, net income, and residual cash derived from the
property during the most recently ended calendar year.

For the purposes of this section, the county auditor shall
determine the true value of the real and tangible personal
property owned by the political subdivision or subdivisions or
the corporation and included in the sports facility, including
the taxable portion thereof, by capitalizing at an appropriate
rate the net income of the owner derived from that property. The
auditor shall use the net income as certified in the owner's
financial statement, unless ~~he~~ the auditor determines that the
amount so certified is inaccurate, in which event ~~he~~ the auditor
shall determine the accurate amount of net income to be
capitalized. The county auditor shall compute net income before
debt service, and shall not include any revenue from county

taxes as defined in division (A) (1) of section 307.696 of the Revised Code. The true value so determined shall be allocated between real and tangible personal property and assessed for the purposes of this section at the appropriate percentages provided by law for determining taxable values.

Using information reported or determined under this division, the county auditor shall determine the amount of putative taxes for the property for that tax year. As used in this section, "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. 109

The service payments for a tax year shall be charged and 110
collected in the same manner as real property taxes for that tax 111
year. Revenue collected as service payments shall be distributed 112
to the taxing districts that would have received property tax 113
revenue from the exempt property if it was not exempt, for the 114
tax year for which the payments are made, in the same 115
proportions as property taxes are distributed. However, if the 116
sum of the deductions allowed under division (D) of this section 117
and the service payments exceeds one million dollars, any 118
service payments in excess of one million dollars shall first be 119
paid to the municipal corporation to reimburse it for the 120
payments made under section 5709.082 of the Revised Code from 121
the inception of such payments. Any such payments to the 122
municipal corporation shall be deducted from the municipal 123
payments account established under division (G) (2) of this 124
section. 125

(F) The owner of property exempt from taxation under 126
section 5709.081 of the Revised Code or persons and political 127
subdivisions entitled to file complaints or counterclaims to 128
complaints under section 5715.19 of the Revised Code may appeal 129
the determination of the annual service payments required by 130
this section to the board of revision in the county in which the 131
exempt property is located within the time period for filing 132
complaints under section 5715.19 of the Revised Code. The appeal 133
shall be taken by filing a complaint with that board which need 134
not be on the form prescribed for other complaints filed under 135
section 5715.19 of the Revised Code but which shall include an 136
identification of the exempt property, a copy of the auditor's 137
certification to the owner, a calculation of the service 138
payments claimed to be correct and a statement of the errors in 139

the auditor's determination. Upon receipt of such complaint, the board of revision shall notify the county auditor of the county in which the exempt property is located, who shall, within thirty days of such notice, certify to the board of revision a transcript of the record of the proceedings of the county auditor pertaining to the determination of the annual service payments. Any complaint filed under this section shall be regarded as a complaint for the purposes of divisions (B), (C), (E), (F), (G), and (H) of section 5715.19 of the Revised Code. The board of revision shall order the hearing of evidence and shall determine the amount of service payments due and payable pursuant to this section.

(G) The county auditor of the county in which the exempt property is located shall establish the following two accounts:

(1) A construction payments account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property derived from persons employed at the site of the sports facility in the construction of the facility. Deductions shall be made from such account as provided in division (D) of this section until the amounts so posted are exhausted.

(2) A municipal payments reimbursement account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property including those posted under division (G)(1) of this section. Deductions shall be made from the municipal payments reimbursement account for reimbursements to the municipal corporation made under division (E) of this section until the amounts posted are exhausted.

Sec. 3735.67. (A) The owner of real property located in a

community reinvestment area and eligible for exemption from 170
taxation under a resolution adopted pursuant to section 3735.66 171
of the Revised Code may file an application for an exemption 172
from real property taxation of a percentage of the assessed 173
valuation of a new structure, or of the increased assessed 174
valuation of an existing structure after remodeling began, if 175
the new structure or remodeling is completed after the effective 176
date of the resolution adopted pursuant to section 3735.66 of 177
the Revised Code. The application shall be filed with the 178
housing officer designated for the community reinvestment area 179
in which the property is located. If any part of the new 180
structure or remodeled structure that would be exempted is of 181
real property to be used for commercial or industrial purposes, 182
the legislative authority and the owner of the property shall 183
enter into a written agreement pursuant to section 3735.671 of 184
the Revised Code prior to commencement of construction or 185
remodeling; if such an agreement is subject to approval by the 186
board of education of the school district within the territory 187
of which the property is or will be located, the agreement shall 188
not be formally approved by the legislative authority until the 189
board of education approves the agreement in the manner 190
prescribed by that section. 191

(B) The housing officer shall verify the construction of 192
the new structure or the cost of the remodeling of the existing 193
structure and the facts asserted in the application. The housing 194
officer shall determine whether the construction or remodeling 195
meets the requirements for an exemption under this section. In 196
cases involving a structure of historical or architectural 197
significance, the housing officer shall not determine whether 198
the remodeling meets the requirements for a tax exemption unless 199
the appropriateness of the remodeling has been certified, in 200

writing, by the society, association, agency, or legislative 201
authority that has designated the structure or by any 202
organization or person authorized, in writing, by such society, 203
association, agency, or legislative authority to certify the 204
appropriateness of the remodeling. 205

(C) If the construction or remodeling meets the 206
requirements for exemption, the housing officer shall forward 207
the application to the county auditor with a certification as to 208
the division of this section under which the exemption is 209
granted, and the period and percentage of the exemption as 210
determined by the legislative authority pursuant to that 211
division. If the construction or remodeling is of commercial or 212
industrial property and the legislative authority is not 213
required to certify a copy of a resolution under section 214
3735.671 of the Revised Code, the housing officer shall comply 215
with the notice requirements prescribed under section 5709.83 of 216
the Revised Code, unless the board has adopted a resolution 217
under that section waiving its right to receive such a notice. 218

(D) Except as provided in division (F) of this section, 219
the tax exemption shall first apply in the year the construction 220
or remodeling would first be taxable but for this section. In 221
the case of remodeling that qualifies for exemption, a 222
percentage, not to exceed one hundred per cent, of the increased 223
assessed valuation of an existing structure after remodeling 224
began shall be exempted from real property taxation. In the case 225
of construction of a structure that qualifies for exemption, a 226
percentage, not to exceed one hundred per cent, of the assessed 227
value of the structure shall be exempted from real property 228
taxation. In either case, the percentage shall be the percentage 229
set forth in the agreement if the structure or remodeling is to 230
be used for commercial or industrial purposes, or the percentage 231

set forth in the resolution describing the community 232
reinvestment area if the structure or remodeling is to be used 233
for residential purposes. 234

The construction of new structures and the remodeling of 235
existing structures are hereby declared to be a public purpose 236
for which exemptions from real property taxation may be granted 237
for the following periods: 238

(1) For every dwelling and commercial or industrial 239
properties, located within the same community reinvestment area, 240
upon which the cost of remodeling is at least two thousand five 241
hundred dollars in the case of a dwelling containing not more 242
than two family units or at least five thousand dollars in the 243
case of all other property, a period to be determined by the 244
legislative authority adopting the resolution, but not exceeding 245
fifteen years. The period of exemption for a dwelling described 246
in division (D) (1) of this section may be extended by a 247
legislative authority for up to an additional ten years if the 248
dwelling is a structure of historical or architectural 249
significance, is a certified historic structure that has been 250
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 251
and units within the structure have been leased to individual 252
tenants for five consecutive years; 253

(2) Except as provided in division (F) of this section, 254
for construction of every dwelling, and commercial or industrial 255
structure located within the same community reinvestment area, a 256
period to be determined by the legislative authority adopting 257
the resolution, but not exceeding fifteen years. 258

(E) Any person, board, or officer authorized by section 259
5715.19 of the Revised Code to file complaints or counterclaims 260
to complaints with the county board of revision may file a 261

complaint with the housing officer challenging the continued 262
exemption of any property granted an exemption under this 263
section. A complaint against exemption shall be filed prior to 264
the thirty-first day of December of the tax year for which 265
taxation of the property is requested. The housing officer shall 266
determine whether the property continues to meet the 267
requirements for exemption and shall certify the housing 268
officer's findings to the complainant. If the housing officer 269
determines that the property does not meet the requirements for 270
exemption, the housing officer shall notify the county auditor, 271
who shall correct the tax list 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 280
in the year the application is filed. An exemption approved 281
pursuant to this division continues only for those years 282
remaining in the period described in division (D) (2) of this 283
section. No exemption may be claimed for any year in that period 284
that precedes the year in which the application is filed. 285

Sec. 5715.19. (A) As used in this section, "member" has 286
the same meaning as in section 1705.01 of the Revised Code. 287

(1) Subject to division (A) (2) of this section, a 288
complaint against any of the following determinations for the 289
current tax year shall be filed with the county auditor on or 290
before the thirty-first day of March of the ensuing tax year or 291

the date of closing of the collection for the first half of real	292
and public utility property taxes for the current tax year,	293
whichever is 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	297
5713.35 of the Revised Code;	298
(c) Any recoupment charge levied under section 5713.35 of	299
the Revised Code;	300
(d) The determination of the total valuation or assessment	301
of any parcel that appears on the tax list, except parcels	302
assessed by the tax commissioner pursuant to section 5727.06 of	303
the Revised 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,	311
the 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	316
in a taxing district with territory in the county; such a	317
person's spouse; an individual who is retained by such a person	318
and who holds a designation from a professional assessment	319

organization, such as the institute for professionals in 320
taxation, the national council of property taxation, or the 321
international association of assessing officers; a public 322
accountant who holds a permit under section 4701.10 of the 323
Revised Code, a general or residential real estate appraiser 324
licensed or certified under Chapter 4763. of the Revised Code, 325
or a real estate broker licensed under Chapter 4735. of the 326
Revised Code, who is retained by such a person; if the person is 327
a firm, company, association, partnership, limited liability 328
company, or corporation, an officer, a salaried employee, a 329
partner, or a member of that person; or, if the person is a 330
trust, a trustee of the trust; ~~the board of county~~ 331
~~commissioners; the prosecuting attorney or treasurer of the~~ 332
~~county; the board of township trustees of any township with~~ 333
~~territory within the county; the board of education of any~~ 334
~~school district with any territory in the county; or the mayor-~~ 335
~~or legislative authority of any municipal corporation with any~~ 336
~~territory in the county may file such a complaint regarding any~~ 337
such determination affecting any real property owned by the 338
person in the county, ~~except that a person owning taxable real~~ 339
~~property in another county may file such a complaint only with~~ 340
~~regard to any such determination affecting real property in the~~ 341
~~county that is located in the same taxing district as that~~ 342
~~person's real property is located. A county recorder may, at the~~ 343
recorder's discretion, file such a complaint regarding any such 344
determination affecting any real property in the county. No 345
person, board, officer, or other entity may compel a county 346
recorder to file such a complaint. The board of county 347
commissioners, the prosecuting attorney or treasurer of the 348
county, the board of township trustees of any township with 349
territory within the county, the board of education of any 350
school district with any territory in the county, or the mayor 351

or legislative authority of any municipal corporation with any 352
territory in the county may file such a complaint only as a 353
counterclaim to a complaint filed by the property owner, the 354
property owner's spouse, or an individual retained by the 355
property owner or the property owner's spouse who is authorized 356
to file a complaint under this section. The county auditor shall 357
present to the county board of revision all complaints filed 358
with the auditor. 359

(2) As used in division (A) (2) of this section, "interim 360
period" means, for each county, the tax year to which section 361
5715.24 of the Revised Code applies and each subsequent tax year 362
until the tax year in which that section applies again. 363

No person, ~~board, or officer shall~~ may file a complaint 364
against the valuation or assessment of any parcel that appears 365
on the tax list if ~~it~~ that person filed a complaint against the 366
valuation or assessment of that parcel for any prior tax year in 367
the same interim period, unless the person, ~~board, or officer~~ 368
alleges that the valuation or assessment should be changed due 369
to one or more of the following circumstances that occurred 370
after the tax lien date for the tax year for which the prior 371
complaint was filed and that the circumstances were not taken 372
into consideration with respect to the prior complaint: 373

(a) The property was sold in an arm's length transaction, 374
as described in section 5713.03 of the Revised Code; 375

(b) The property lost value due to some casualty; 376

(c) Substantial improvement was added to the property; 377

(d) An increase or decrease of at least fifteen per cent 378
in the property's occupancy has had a substantial economic 379
impact on the property. 380

(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) Notwithstanding division (A) (2) of this section, a ~~person, board, or officer may~~ authorized by division (A) (1) of this section to file a complaint against the valuation or assessment of ~~any a~~ parcel that appears on the tax list ~~may file such a complaint if it~~ the person 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~~ but withdrew the complaint before the complaint was heard by the board of revision.

(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. 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 412
in taxation, the national council of property taxation, or the 413
international association of assessing officers; a public 414
accountant who holds a permit under section 4701.10 of the 415
Revised Code, a general or residential real estate appraiser 416
licensed or certified under Chapter 4763. of the Revised Code, 417
or a real estate broker licensed under Chapter 4735. of the 418
Revised Code, who is retained by such a person; or, if the 419
property owner is a firm, company, association, partnership, 420
limited liability company, corporation, or trust, an officer, a 421
salaried employee, a partner, a member, or trustee of that 422
property owner, may file a complaint in support of or objecting 423
to the amount of alleged overvaluation, undervaluation, 424
discriminatory valuation, illegal valuation, or incorrect 425
determination stated in a previously filed complaint or 426
objecting to the current valuation. Upon the filing of a 427
complaint under this division, the board of education or the 428
property owner shall be made a party to the action. 429

(C) Each board of revision shall notify any complainant 430
and also the property owner, if the property owner's address is 431
known, when a complaint is filed by one other than the property 432
owner, by certified mail, not less than ten days prior to the 433
hearing, of the time and place the same will be heard. The board 434
of revision shall hear and render its decision on a complaint 435
within ninety days after the filing thereof with the board, 436
except that if a complaint is filed within thirty days after 437
receiving notice from the auditor as provided in division (B) of 438
this section, the board shall hear and render its decision 439
within ninety days after such filing. 440

(D) The determination of any such complaint shall relate 441
back to the date when the lien for taxes or recoupment charges 442

for the current year attached or the date as of which liability 443
for such year was determined. Liability for taxes and recoupment 444
charges for such year and each succeeding year until the 445
complaint is finally determined and for any penalty and interest 446
for nonpayment thereof within the time required by law shall be 447
based upon the determination, valuation, or assessment as 448
finally determined. Each complaint shall state the amount of 449
overvaluation, undervaluation, discriminatory valuation, illegal 450
valuation, or incorrect classification or determination upon 451
which the complaint is based. The treasurer shall accept any 452
amount tendered as taxes or recoupment charge upon property 453
concerning which a complaint is then pending, computed upon the 454
claimed valuation as set forth in the complaint. If a complaint 455
filed under this section for the current year is not determined 456
by the board within the time prescribed for such determination, 457
the complaint and any proceedings in relation thereto shall be 458
continued by the board as a valid complaint for any ensuing year 459
until such complaint is finally determined by the board or upon 460
any appeal from a decision of the board. In such case, the 461
original complaint shall continue in effect without further 462
filing by the ~~original taxpayer, the original taxpayer's~~ 463
~~assignee, or any other person or entity authorized to file a~~ 464
~~complaint under this section parties to the action.~~ 465

(E) If a taxpayer files a complaint ~~as to the~~ 466
~~classification, valuation, assessment, or any determination~~ 467
~~affecting the taxpayer's own property under this section and~~ 468
tenders less than the full amount of taxes or recoupment charges 469
as finally determined, an interest charge shall accrue as 470
follows: 471

(1) If the amount finally determined is less than the 472
amount billed but more than the amount tendered, the taxpayer 473

shall pay interest at the rate per annum prescribed by section 474
5703.47 of the Revised Code, computed from the date that the 475
taxes were due on the difference between the amount finally 476
determined and the amount tendered. This interest charge shall 477
be in lieu of any penalty or interest charge under section 478
323.121 of the Revised Code unless the taxpayer failed to file a 479
complaint and tender an amount as taxes or recoupment charges 480
within the time required by this section, in which case section 481
323.121 of the Revised Code applies. 482

(2) If the amount of taxes finally determined is equal to 483
or greater than the amount billed and more than the amount 484
tendered, the taxpayer shall pay interest at the rate prescribed 485
by section 5703.47 of the Revised Code from the date the taxes 486
were due on the difference between the amount finally determined 487
and the amount tendered, such interest to be in lieu of any 488
interest charge but in addition to any penalty prescribed by 489
section 323.121 of the Revised Code. 490

(F) Upon request of a complainant, the tax commissioner 491
shall determine the common level of assessment of real property 492
in the county for the year stated in the request that is not 493
valued under section 5713.31 of the Revised Code, which common 494
level of assessment shall be expressed as a percentage of true 495
value and the common level of assessment of lands valued under 496
such section, which common level of assessment shall also be 497
expressed as a percentage of the current agricultural use value 498
of such lands. Such determination shall be made on the basis of 499
the most recent available sales ratio studies of the 500
commissioner and such other factual data as the commissioner 501
deems pertinent. 502

(G) A complainant shall provide to the board of revision 503

all information or evidence within the complainant's knowledge 504
or possession that affects the real property that is the subject 505
of the complaint. A complainant who fails to provide such 506
information or evidence is precluded from introducing it on 507
appeal to the board of tax appeals or the court of common pleas, 508
except that the board of tax appeals or court may admit and 509
consider the evidence if the complainant shows good cause for 510
the complainant's failure to provide the information or evidence 511
to the board of revision. 512

(H) In case of the pendency of any proceeding in court 513
based upon an alleged excessive, discriminatory, or illegal 514
valuation or incorrect classification or determination, the 515
taxpayer may tender to the treasurer an amount as taxes upon 516
property computed upon the claimed valuation as set forth in the 517
complaint to the court. The treasurer may accept the tender. If 518
the tender is not accepted, no penalty shall be assessed because 519
of the nonpayment of the full taxes assessed. 520

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 521
of this section and in section 3735.67 of the Revised Code, the 522
owner, a vendee in possession under a purchase agreement or a 523
land contract, the beneficiary of a trust, or a lessee for an 524
initial term of not less than thirty years of any property may 525
file an application with the tax commissioner, on forms 526
prescribed by the commissioner, requesting that such property be 527
exempted from taxation and that taxes, interest, and penalties 528
be remitted as provided in division (C) of section 5713.08 of 529
the Revised Code. 530

(2) If the property that is the subject of the application 531
for exemption is any of the following, the application shall be 532
filed with the county auditor of the county in which the 533

property is listed for taxation:	534
(a) A public road or highway;	535
(b) Property belonging to the federal government of the United States;	536 537
(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;	538 539 540 541 542
(d) Property of the boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under section 3345.17 of the Revised Code.	543 544 545 546
(B) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.	547 548 549 550 551 552 553 554 555 556 557 558 559
(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district	560 561 562

and included in the commissioner's or auditor's most recent 563
report provided under that division, file a statement with the 564
commissioner or auditor and with the applicant indicating its 565
intent to submit evidence and participate in any hearing on the 566
application. The statements shall be filed prior to the first 567
day of the third month following the end of the month in which 568
that application was docketed by the commissioner or auditor. A 569
statement filed in compliance with this division entitles the 570
district to submit evidence and to participate in any hearing on 571
the property and makes the district a party for purposes of 572
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 573
the commissioner's or auditor's decision to the board of tax 574
appeals. 575

(D) The commissioner or auditor shall not hold a hearing 576
on or grant or deny an application for exemption of property in 577
a school district whose board of education has requested 578
notification under division (B) of this section until the end of 579
the period within which the board may submit a statement with 580
respect to that application under division (C) of this section. 581
The commissioner or auditor may act upon an application at any 582
time prior to that date upon receipt of a written waiver from 583
each such board of education, or, in the case of exemptions 584
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 585
5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 586
5709.84, or 5709.88 of the Revised Code, upon the request of the 587
property owner. Failure of a board of education to receive the 588
report required in division (B) of this section shall not void 589
an action of the commissioner or auditor with respect to any 590
application. The commissioner or auditor may extend the time for 591
filing a statement under division (C) of this section. 592

(E) ~~A complaint may also be filed with the commissioner or~~ 593

~~auditor by any~~ Any person, board, or officer authorized by 594
section 5715.19 of the Revised Code to file complaints or 595
counterclaims to complaints with the county board of revision 596
may file a complaint with the commissioner or auditor against 597
the continued exemption of any property granted exemption by the 598
commissioner or auditor under this section. 599

(F) An application for exemption and a complaint against 600
exemption shall be filed prior to the thirty-first day of 601
December of the tax year for which exemption is requested or for 602
which the liability of the property to taxation in that year is 603
requested. The commissioner or auditor shall consider such 604
application or complaint in accordance with procedures 605
established by the commissioner, determine whether the property 606
is subject to taxation or exempt therefrom, and, if the 607
commissioner makes the determination, certify the determination 608
to the auditor. Upon making the determination or receiving the 609
commissioner's determination, the auditor shall correct the tax 610
list and duplicate accordingly. If a tax certificate has been 611
sold under section 5721.32 or 5721.33 of the Revised Code with 612
respect to property for which an exemption has been requested, 613
the tax commissioner or auditor shall also certify the findings 614
to the county treasurer of the county in which the property is 615
located. 616

(G) Applications and complaints, and documents of any kind 617
related to applications and complaints, filed with the tax 618
commissioner or county auditor under this section are public 619
records within the meaning of section 149.43 of the Revised 620
Code. 621

(H) If the commissioner or auditor determines that the use 622
of property or other facts relevant to the taxability of 623

property that is the subject of an application for exemption or 624
a complaint under this section has changed while the application 625
or complaint was pending, the commissioner or auditor may make 626
the determination under division (F) of this section separately 627
for each tax year beginning with the year in which the 628
application or complaint was filed or the year for which 629
remission of taxes under division (C) of section 5713.08 of the 630
Revised Code was requested, and including each subsequent tax 631
year during which the application or complaint is pending before 632
the commissioner or auditor. 633

Sec. 5717.01. An appeal from a decision of a county board 634
of revision may be taken to the board of tax appeals within 635
thirty days after notice of the decision of the county board of 636
revision is mailed as provided in division (A) of section 637
5715.20 of the Revised Code. Such an appeal may be taken by the 638
county auditor, the tax commissioner, or any board, legislative 639
authority, public official, or taxpayer authorized by section 640
5715.19 of the Revised Code to file complaints or counterclaims 641
to complaints against valuations or assessments with the 642
auditor. Such appeal shall be taken by the filing of a notice of 643
appeal, in person or by certified mail, express mail, facsimile 644
transmission, electronic transmission, or by authorized delivery 645
service, with the board of tax appeals and with the county board 646
of revision. If notice of appeal is filed by certified mail, 647
express mail, or authorized delivery service as provided in 648
section 5703.056 of the Revised Code, the date of the United 649
States postmark placed on the sender's receipt by the postal 650
service or the date of receipt recorded by the authorized 651
delivery service shall be treated as the date of filing. If 652
notice of appeal is filed by facsimile transmission or 653
electronic transmission, the date and time the notice is 654

received by the board shall be the date and time reflected on a 655
timestamp provided by the board's electronic system, and the 656
appeal shall be considered filed with the board on the date 657
reflected on that timestamp. Any timestamp provided by another 658
computer system or electronic submission device shall not affect 659
the time and date the notice is received by the board. Upon 660
receipt of such notice of appeal such county board of revision 661
shall by certified mail notify all persons thereof who were 662
parties to the proceeding before such county board of revision, 663
and shall file proof of such notice with the board of tax 664
appeals. The county board of revision shall thereupon certify to 665
the board of tax appeals a transcript of the record of the 666
proceedings of the county board of revision pertaining to the 667
original complaint, and all evidence offered in connection 668
therewith. Such appeal may be heard by the board of tax appeals 669
at its offices in Columbus or in the county where the property 670
is listed for taxation, or the board of tax appeals may cause 671
its examiners to conduct such hearing and to report to it their 672
findings for affirmation or rejection. An appeal may proceed 673
pursuant to section 5703.021 of the Revised Code on the small 674
claims docket if the appeal qualifies under that section. 675

The board of tax appeals may order the appeal to be heard 676
on the record and the evidence certified to it by the county 677
board of revision, or it may order the hearing of additional 678
evidence, and it may make such investigation concerning the 679
appeal as it deems proper. 680

Section 2. That existing sections 307.699, 3735.67, 681
5715.19, 5715.27, and 5717.01 of the Revised Code are hereby 682
repealed. 683