

**As Passed by the House**

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**H. B. No. 75**

**Representative Merrin**

**Cosponsors: Representatives Lang, Vitale, Romanchuk, Riedel, Seitz, Cross,  
Jordan, Becker, Keller, Stein, Butler, Callender, DeVitis, Edwards, Hambley, Smith,  
T., Stephens, Stoltzfus, Zeltwanger**

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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, and 9  
"internet identifier of record" has the same meaning as in 10  
section 9.312 of the Revised Code. 11

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

and public utility property taxes for the current tax year, 17  
whichever is later: 18

(a) Any classification made under section 5713.041 of the 19  
Revised Code; 20

(b) Any determination made under section 5713.32 or 21  
5713.35 of the Revised Code; 22

(c) Any recoupment charge levied under section 5713.35 of 23  
the Revised Code; 24

(d) The determination of the total valuation or assessment 25  
of any parcel that appears on the tax list, except parcels 26  
assessed by the tax commissioner pursuant to section 5727.06 of 27  
the Revised Code; 28

(e) The determination of the total valuation of any parcel 29  
that appears on the agricultural land tax list, except parcels 30  
assessed by the tax commissioner pursuant to section 5727.06 of 31  
the Revised Code; 32

(f) Any determination made under division (A) of section 33  
319.302 of the Revised Code. 34

If such a complaint is filed by mail or certified mail, 35  
the date of the United States postmark placed on the envelope or 36  
sender's receipt by the postal service shall be treated as the 37  
date of filing. A private meter postmark on an envelope is not a 38  
valid postmark for purposes of establishing the filing date. 39

Any person owning taxable real property in the county or 40  
in a taxing district with territory in the county; such a 41  
person's spouse; an individual who is retained by such a person 42  
and who holds a designation from a professional assessment 43  
organization, such as the institute for professionals in 44

taxation, the national council of property taxation, or the 45  
international association of assessing officers; a public 46  
accountant who holds a permit under section 4701.10 of the 47  
Revised Code, a general or residential real estate appraiser 48  
licensed or certified under Chapter 4763. of the Revised Code, 49  
or a real estate broker licensed under Chapter 4735. of the 50  
Revised Code, who is retained by such a person; if the person is 51  
a firm, company, association, partnership, limited liability 52  
company, or corporation, an officer, a salaried employee, a 53  
partner, or a member of that person; if the person is a trust, a 54  
trustee of the trust; the board of county commissioners; the 55  
prosecuting attorney or treasurer of the county; the board of 56  
township trustees of any township with territory within the 57  
county; the board of education of any school district with any 58  
territory in the county; or the mayor or legislative authority 59  
of any municipal corporation with any territory in the county 60  
may file such a complaint regarding any such determination 61  
affecting any real property in the county, except that a person 62  
owning taxable real property in another county may file such a 63  
complaint only with regard to any such determination affecting 64  
real property in the county that is located in the same taxing 65  
district as that person's real property is located. The county 66  
auditor shall present to the county board of revision all 67  
complaints filed with the auditor. 68

(2) As used in division (A) (2) of this section, "interim 69  
period" means, for each county, the tax year to which section 70  
5715.24 of the Revised Code applies and each subsequent tax year 71  
until the tax year in which that section applies again. 72

No person, board, or officer shall file a complaint 73  
against the valuation or assessment of any parcel that appears 74  
on the tax list if it filed a complaint against the valuation or 75

assessment of that parcel for any prior tax year in the same 76  
interim period, unless the person, board, or officer alleges 77  
that the valuation or assessment should be changed due to one or 78  
more of the following circumstances that occurred after the tax 79  
lien date for the tax year for which the prior complaint was 80  
filed and that the circumstances were not taken into 81  
consideration with respect to the prior complaint: 82

(a) The property was sold in an arm's length transaction, 83  
as described in section 5713.03 of the Revised Code; 84

(b) The property lost value due to some casualty; 85

(c) Substantial improvement was added to the property; 86

(d) An increase or decrease of at least fifteen per cent 87  
in the property's occupancy has had a substantial economic 88  
impact on the property. 89

(3) If a county board of revision, the board of tax 90  
appeals, or any court dismisses a complaint filed under this 91  
section or section 5715.13 of the Revised Code for the reason 92  
that the act of filing the complaint was the unauthorized 93  
practice of law or the person filing the complaint was engaged 94  
in the unauthorized practice of law, the party affected by a 95  
decrease in valuation or the party's agent, or the person owning 96  
taxable real property in the county or in a taxing district with 97  
territory in the county, may refile the complaint, 98  
notwithstanding division (A)(2) of this section. 99

(4) (a) No complaint filed under this section or section 100  
5715.13 of the Revised Code shall be dismissed for the reason 101  
that the complaint fails to accurately identify the owner of the 102  
property that is the subject of the complaint. 103

(b) If a complaint fails to accurately identify the owner 104

of the property that is the subject of the complaint, the board 105  
of revision shall exercise due diligence to ensure the correct 106  
property owner is notified as required by divisions (B) and (C) 107  
of this section. 108

(5) Notwithstanding division (A) (2) of this section, a 109  
person, board, or officer may file a complaint against the 110  
valuation or assessment of any parcel that appears on the tax 111  
list if it filed a complaint against the valuation or assessment 112  
of that parcel for any prior tax year in the same interim period 113  
if the person, board, or officer withdrew the complaint before 114  
the complaint was heard by the board. 115

(6) A board of county commissioners, a board of township 116  
trustees, the board of education of a school district, or the 117  
mayor or legislative authority of a municipal corporation may 118  
not file a complaint or a counterclaim to a complaint under this 119  
section with respect to property the political subdivision does 120  
not own unless the board or legislative authority or, in the 121  
case of a mayor, the legislative authority of the municipal 122  
corporation first adopts a resolution authorizing the filing of 123  
the complaint or counterclaim at a public meeting of the board 124  
or legislative authority. The resolution shall include all of 125  
the following information: 126

(a) Identification of the parcel or parcels that are the 127  
subject of the complaint or counterclaim by street address, if 128  
available from online records of the county auditor, and by 129  
permanent parcel number; 130

(b) The name of at least one of the record owners of the 131  
parcel or parcels; 132

(c) If the resolution authorizes the filing of a 133

complaint, the basis for the complaint under divisions (A) (1) (a) 134  
to (f) of this section relative to each parcel identified in the 135  
resolution. 136

A board or legislative authority shall not adopt a 137  
resolution required under division (A) (6) of this section that 138  
identifies more than one parcel under division (A) (6) (a) of this 139  
section, except that a single resolution may identify more than 140  
one parcel under that division if each parcel has the same 141  
record owner or the same record owners, as applicable. Such a 142  
resolution shall not include any other matter and shall be 143  
adopted by a separate vote from the question of whether to adopt 144  
any other resolution except another resolution under division 145  
(A) (6) of this section. 146

Before adopting a resolution required by division (A) (6) 147  
of this section, the board or legislative authority shall mail a 148  
written notice to at least one of the record owners of the 149  
parcel or parcels identified in the resolution stating the 150  
intent of the board or legislative authority in adopting the 151  
resolution, the proposed date of adoption, and, if the 152  
resolution is to authorize the filing of a complaint, the basis 153  
for the complaint under divisions (A) (1) (a) to (f) of this 154  
section relative to each parcel identified in the resolution. 155  
The notice shall be sent by certified mail to the last known 156  
tax-mailing address of at least one of the record owners and, if 157  
different from that tax-mailing address, to the street address 158  
of the parcel or parcels identified in the resolution. 159  
Alternatively, if the board has record of an internet identifier 160  
of record associated with at least one of the record owners, the 161  
board may send the notice by ordinary mail and by that internet 162  
identifier of record of the time and place the resolution will 163  
be heard. The notice shall be postmarked at least fourteen 164

calendar days before the board or legislative authority adopts 165  
the resolution. 166

A board of revision has jurisdiction to consider a 167  
complaint or counterclaim filed pursuant to a resolution adopted 168  
under division (A)(6) of this section only if the board, mayor, 169  
or legislative authority causes the resolution to be certified 170  
to the board of revision within thirty days after the last date 171  
such a complaint or counterclaim could be filed. The failure to 172  
accurately identify the street address or the name of the record 173  
owners of the parcel in the resolution shall not invalidate the 174  
resolution nor be a cause for dismissal of the complaint or 175  
counterclaim. 176

(7) A complaint form prescribed by a board of revision or 177  
the tax commissioner for the purposes of this section shall 178  
include a box that a board, mayor, or legislative authority, 179  
when filing a complaint or counterclaim, must check indicating 180  
that a resolution authorizing the complaint was adopted in 181  
accordance with division (A)(6) of this section and that notice 182  
was provided before adoption of the resolution to at least one 183  
of the record owners of the property that is the subject of the 184  
complaint or counterclaim. 185

(B) Within thirty days after the last date such complaints 186  
may be filed, the auditor shall give notice of each complaint in 187  
which the stated amount of overvaluation, undervaluation, 188  
discriminatory valuation, illegal valuation, or incorrect 189  
determination is at least seventeen thousand five hundred 190  
dollars to each property owner whose property is the subject of 191  
the complaint, if the complaint was not filed by the owner or 192  
the owner's spouse, and to each board of education whose school 193  
district may be affected by the complaint. For the purposes of 194

this division, separate complaints filed with respect to parcels 195  
which together form an economic unit shall be treated as if the 196  
parcels were included on a single complaint. As used in this 197  
division, "economic unit" means property comprised of multiple 198  
parcels that is united by an economic function such that it will 199  
normally be sold as a single property. An economic unit may be 200  
comprised of parcels that are neither contiguous nor owned by 201  
the same owner, but the parcels must be managed and operated on 202  
a unitary basis and each parcel must make a positive 203  
contribution to the operation of the unit. 204

Within thirty days after receiving such notice, a board of 205  
education; a property owner; the owner's spouse; an individual 206  
who is retained by such an owner and who holds a designation 207  
from a professional assessment organization, such as the 208  
institute for professionals in taxation, the national council of 209  
property taxation, or the international association of assessing 210  
officers; a public accountant who holds a permit under section 211  
4701.10 of the Revised Code, a general or residential real 212  
estate appraiser licensed or certified under Chapter 4763. of 213  
the Revised Code, or a real estate broker licensed under Chapter 214  
4735. of the Revised Code, who is retained by such a person; or, 215  
if the property owner is a firm, company, association, 216  
partnership, limited liability company, corporation, or trust, 217  
an officer, a salaried employee, a partner, a member, or trustee 218  
of that property owner, may file a complaint in support of or 219  
objecting to the amount of alleged overvaluation, 220  
undervaluation, discriminatory valuation, illegal valuation, or 221  
incorrect determination stated in a previously filed complaint 222  
or objecting to the current valuation. Upon the filing of a 223  
complaint under this division, the board of education or the 224  
property owner shall be made a party to the action. 225



(C) Each board of revision shall notify any complainant 226  
and also the property owner, if the property owner's address is 227  
known, when a complaint is filed by one other than the property 228  
owner, not less than ten days prior to the hearing, either by 229  
certified mail or, if the board has record of an internet 230  
identifier of record associated with the owner, by ordinary mail 231  
and by that internet identifier of record of the time and place 232  
the same will be heard. The board of revision shall hear and 233  
render its decision on a complaint within ninety days after the 234  
filing thereof with the board, except that if a complaint is 235  
filed within thirty days after receiving notice from the auditor 236  
as provided in division (B) of this section, the board shall 237  
hear and render its decision within ninety days after such 238  
filing. 239

(D) The determination of any such complaint shall relate 240  
back to the date when the lien for taxes or recoupment charges 241  
for the current year attached or the date as of which liability 242  
for such year was determined. Liability for taxes and recoupment 243  
charges for such year and each succeeding year until the 244  
complaint is finally determined and for any penalty and interest 245  
for nonpayment thereof within the time required by law shall be 246  
based upon the determination, valuation, or assessment as 247  
finally determined. Each complaint shall state the amount of 248  
overvaluation, undervaluation, discriminatory valuation, illegal 249  
valuation, or incorrect classification or determination upon 250  
which the complaint is based. The treasurer shall accept any 251  
amount tendered as taxes or recoupment charge upon property 252  
concerning which a complaint is then pending, computed upon the 253  
claimed valuation as set forth in the complaint. If a complaint 254  
filed under this section for the current year is not determined 255  
by the board within the time prescribed for such determination, 256

the complaint and any proceedings in relation thereto shall be 257  
continued by the board as a valid complaint for any ensuing year 258  
until such complaint is finally determined by the board or upon 259  
any appeal from a decision of the board. In such case, the 260  
original complaint shall continue in effect without further 261  
filing by the original taxpayer, the original taxpayer's 262  
assignee, or any other person or entity authorized to file a 263  
complaint under this section. 264

(E) If a taxpayer files a complaint as to the 265  
classification, valuation, assessment, or any determination 266  
affecting the taxpayer's own property and tenders less than the 267  
full amount of taxes or recoupment charges as finally 268  
determined, an interest charge shall accrue as follows: 269

(1) If the amount finally determined is less than the 270  
amount billed but more than the amount tendered, the taxpayer 271  
shall pay interest at the rate per annum prescribed by section 272  
5703.47 of the Revised Code, computed from the date that the 273  
taxes were due on the difference between the amount finally 274  
determined and the amount tendered. This interest charge shall 275  
be in lieu of any penalty or interest charge under section 276  
323.121 of the Revised Code unless the taxpayer failed to file a 277  
complaint and tender an amount as taxes or recoupment charges 278  
within the time required by this section, in which case section 279  
323.121 of the Revised Code applies. 280

(2) If the amount of taxes finally determined is equal to 281  
or greater than the amount billed and more than the amount 282  
tendered, the taxpayer shall pay interest at the rate prescribed 283  
by section 5703.47 of the Revised Code from the date the taxes 284  
were due on the difference between the amount finally determined 285  
and the amount tendered, such interest to be in lieu of any 286

interest charge but in addition to any penalty prescribed by 287  
section 323.121 of the Revised Code. 288

(F) Upon request of a complainant, the tax commissioner 289  
shall determine the common level of assessment of real property 290  
in the county for the year stated in the request that is not 291  
valued under section 5713.31 of the Revised Code, which common 292  
level of assessment shall be expressed as a percentage of true 293  
value and the common level of assessment of lands valued under 294  
such section, which common level of assessment shall also be 295  
expressed as a percentage of the current agricultural use value 296  
of such lands. Such determination shall be made on the basis of 297  
the most recent available sales ratio studies of the 298  
commissioner and such other factual data as the commissioner 299  
deems pertinent. 300

(G) A complainant shall provide to the board of revision 301  
all information or evidence within the complainant's knowledge 302  
or possession that affects the real property that is the subject 303  
of the complaint. A complainant who fails to provide such 304  
information or evidence is precluded from introducing it on 305  
appeal to the board of tax appeals or the court of common pleas, 306  
except that the board of tax appeals or court may admit and 307  
consider the evidence if the complainant shows good cause for 308  
the complainant's failure to provide the information or evidence 309  
to the board of revision. 310

(H) In case of the pendency of any proceeding in court 311  
based upon an alleged excessive, discriminatory, or illegal 312  
valuation or incorrect classification or determination, the 313  
taxpayer may tender to the treasurer an amount as taxes upon 314  
property computed upon the claimed valuation as set forth in the 315  
complaint to the court. The treasurer may accept the tender. If 316

the tender is not accepted, no penalty shall be assessed because 317  
of the nonpayment of the full taxes assessed. 318

**Section 2.** That existing section 5715.19 of the Revised 319  
Code is hereby repealed. 320

**Section 3.** The amendment by this act of section 5715.19 of 321  
the Revised Code applies to any complaint or counterclaim to a 322  
complaint filed for tax year 2019 or any tax year thereafter. 323