(122nd General Assembly)
(Substitute House Bill Number 694)

AN ACT

To amend sections 5715.13 and 5715.19 of the Revised Code to clarify who may file a complaint with a county board of revision.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5715.13 and 5715.19 of the Revised Code be amended to read as follows:

Sec. 5715.13. The county board of revision shall not decrease any valuation ~~complained of~~ unless ~~the~~ A party affected thereby or ~~his agent~~ WHO IS AUTHORIZED TO FILE A COMPLAINT UNDER SECTION 5715.19 OF THE REVISED CODE makes and files with the board a written application therefor, verified by oath, showing the facts upon which it is claimed such decrease should be made.

Sec. 5715.19. (A)~~(1)~~ AS USED IN THIS SECTION, "MEMBER" HAS THE SAME MEANING AS IN SECTION 1705.01 OF THE REVISED CODE.

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

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

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

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

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

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

Any person owning taxable real property in the county or in a taxing district with territory in the county~~,~~; SUCH A PERSON'S SPOUSE; AN INDIVIDUAL WHO IS RETAINED BY SUCH A PERSON AND WHO

HOLDS A DESIGNATION FROM A PROFESSIONAL ASSESSMENT ORGANIZATION, SUCH AS THE INSTITUTE FOR PROFESSIONALS IN TAXATION, THE NATIONAL COUNCIL OF PROPERTY TAXATION, OR THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS; A PUBLIC ACCOUNTANT WHO HOLDS A PERMIT UNDER SECTION 4701.10 OF THE REVISED CODE, A GENERAL OR RESIDENTIAL REAL ESTATE APPRAISER LICENSED OR CERTIFIED UNDER CHAPTER 4763. OF THE REVISED CODE, OR A REAL ESTATE BROKER LICENSED UNDER CHAPTER 4735. OF THE REVISED CODE, WHO IS RETAINED BY SUCH A PERSON; IF THE PERSON IS A FIRM, COMPANY, ASSOCIATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, OR CORPORATION, AN OFFICER, A SALARIED EMPLOYEE, A PARTNER, OR A MEMBER OF THAT PERSON; IF THE PERSON IS A TRUST, A TRUSTEE OF THE TRUST; the board of county commissioners~~,~~; the prosecuting attorney or treasurer of the county~~,~~; the board of township trustees of any township with territory within the county~~,~~; the board of education of any school district with any territory in the county~~,~~; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with ~~him~~ THE AUDITOR.

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

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

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

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

(c) Substantial improvement was added to the property;

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

(3) IF A COUNTY BOARD OF REVISION, THE BOARD OF TAX APPEALS, OR ANY COURT DISMISSES A COMPLAINT FILED UNDER THIS SECTION OR SECTION 5715.13 OF THE REVISED

CODE FOR THE REASON THAT THE ACT OF FILING THE COMPLAINT WAS THE UNAUTHORIZED PRACTICE OF LAW OR THE PERSON FILING THE COMPLAINT WAS ENGAGED IN THE UNAUTHORIZED PRACTICE OF LAW, THE PARTY AFFECTED BY A DECREASE IN VALUATION OR THE PARTY'S AGENT, OR THE PERSON OWNING TAXABLE REAL PROPERTY IN THE COUNTY OR IN A TAXING DISTRICT WITH TERRITORY IN THE COUNTY, MAY REFILE THE COMPLAINT, NOTWITHSTANDING DIVISION (A)(2) OF THIS SECTION.

(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 ~~such~~ 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 ~~or~~; a property owner; THE OWNER'S SPOUSE; AN INDIVIDUAL WHO IS RETAINED BY SUCH AN OWNER AND WHO HOLDS A DESIGNATION FROM A PROFESSIONAL ASSESSMENT ORGANIZATION, SUCH AS THE INSTITUTE FOR PROFESSIONALS IN TAXATION, THE NATIONAL COUNCIL OF PROPERTY TAXATION, OR THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS; A PUBLIC ACCOUNTANT WHO HOLDS A PERMIT UNDER SECTION 4701.10 OF THE REVISED CODE, A GENERAL OR RESIDENTIAL REAL ESTATE APPRAISER LICENSED OR CERTIFIED UNDER CHAPTER 4763. OF THE REVISED CODE, OR A REAL ESTATE BROKER LICENSED UNDER CHAPTER 4735. OF THE REVISED CODE, WHO IS RETAINED BY SUCH A PERSON; OR, IF THE PROPERTY OWNER IS A FIRM, COMPANY, ASSOCIATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, CORPORATION, OR TRUST, AN OFFICER, A SALARIED EMPLOYEE, A PARTNER, A MEMBER, OR TRUSTEE OF THAT PROPERTY OWNER, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

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

render its decision within ninety days after such filing.

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

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

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

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

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands

valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within ~~his~~ THE COMPLAINANT'S knowledge or possession that affects the real property that is the subject of ~~his~~ THE complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for ~~his~~ THE COMPLAINANT'S failure to provide the information or evidence to the board of revision.

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

SECTION 2. That existing sections 5715.13 and 5715.19 of the Revised Code are hereby repealed.

SECTION 3. The amendment by this act of sections 5715.13 and 5715.19 of the Revised Code is remedial legislation and applies to any complaint that was timely filed under either of those sections respecting valuations for tax year 1996 or 1997, and to complaints filed for tax years 1998 and thereafter. Notwithstanding division (A)(2) of section 5715.19 of the Revised Code, any person authorized by this act to file a complaint under section 5715.13 or 5715.19 of the Revised Code that timely filed a complaint for tax year 1996 or 1997 may file a complaint under those sections, as amended by this act, on or before March 31, 1999, respecting valuations for tax year 1996, 1997, or 1998, and the board of revision shall proceed to hear the complaint as otherwise provided under Chapter 5715. of the Revised Code.

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Speaker _____ of the House of Representatives.

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President _____ of the Senate.

Passed _____, 19____

Approved _____, 19____

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Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 19____.

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Secretary of State.

File No. _____ Effective Date _____