

As Introduced

**131st General Assembly
Regular Session
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H. B. No. 482

Representative Dever

A BILL

To amend sections 3735.67, 3735.671, 5709.87, and 5715.19 of the Revised Code to change the calculation of the exempt value of improved property subject to a community reinvestment area exemption, to clarify the calculation of the exempt value of property subject to a brownfield remediation exemption, and to authorize the filing of a complaint with the county auditor challenging the assessed value of fully or partially exempt property.

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

Section 1. That sections 3735.67, 3735.671, 5709.87, and 5715.19 of the Revised Code be amended to read as follows:

Sec. 3735.67. (A) The owner of real property located in a community reinvestment area and eligible for exemption from taxation under a resolution adopted pursuant to section 3735.66 of the Revised Code may file an application for an exemption from real property taxation of a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if

the new structure or remodeling is completed after the effective 20
date of the resolution adopted pursuant to section 3735.66 of 21
the Revised Code~~7~~. The application shall be filed with the 22
housing officer designated ~~pursuant to section 3735.66 of the~~ 23
~~Revised Code~~ for the community reinvestment area in which the 24
property is located. If any part of the new structure or 25
~~remodeling~~ remodeled structure that would be exempted is of real 26
property to be used for commercial or industrial purposes, the 27
legislative authority and the owner of the property shall enter 28
into a written agreement pursuant to section 3735.671 of the 29
Revised Code prior to commencement of construction or 30
remodeling; if such an agreement is subject to approval by the 31
board of education of the school district within the territory 32
of which the property is or will be located, the agreement shall 33
not be formally approved by the legislative authority until the 34
board of education approves the agreement in the manner 35
prescribed by that section. 36

(B) The housing officer shall verify the construction of 37
the new structure or the cost of the remodeling of the existing 38
structure and the facts asserted in the application. The housing 39
officer shall determine whether the construction or ~~the cost of~~ 40
~~the~~ remodeling meets the requirements for an exemption under 41
this section. In cases involving a structure of historical or 42
architectural significance, the housing officer shall not 43
determine whether the remodeling meets the requirements for a 44
tax exemption unless the appropriateness of the remodeling has 45
been certified, in writing, by the society, association, agency, 46
or legislative authority that has designated the structure or by 47
any organization or person authorized, in writing, by such 48
society, association, agency, or legislative authority to 49
certify the appropriateness of the remodeling. 50

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

(D) Except as provided in division (F) of this section, the tax exemption shall first apply in the year the construction or remodeling would first be taxable but for this section. In the case of remodeling that qualifies for exemption, a percentage, not to exceed one hundred per cent, of the ~~amount by which the increased assessed valuation of an existing structure after remodeling increased the assessed value of the structure began~~ shall be exempted from real property taxation. In the case of construction of a structure that qualifies for exemption, a percentage, not to exceed one hundred per cent, of the assessed value of the structure shall be exempted from real property taxation. In either case, the percentage shall be the percentage set forth in the agreement if the structure or remodeling is to be used for commercial or industrial purposes, or the percentage set forth in the resolution describing the community reinvestment area if the structure or remodeling is to be used for residential purposes.

The construction of new structures and the remodeling of

existing structures are hereby declared to be a public purpose 82
for which exemptions from real property taxation may be granted 83
for the following periods: 84

(1) For every dwelling containing not more than two family 85
units located within the same community reinvestment area and 86
upon which the cost of remodeling is at least two thousand five 87
hundred dollars, a period to be determined by the legislative 88
authority adopting the resolution describing the community 89
reinvestment area where the dwelling is located, but not 90
exceeding ten years unless extended pursuant to division (D)(3) 91
of this section; 92

(2) For every dwelling containing more than two units and 93
commercial or industrial properties, located within the same 94
community reinvestment area, upon which the cost of remodeling 95
is at least five thousand dollars, a period to be determined by 96
the legislative authority adopting the resolution, but not 97
exceeding twelve years unless extended pursuant to division (D) 98
(3) of this section; 99

(3) The period of exemption for a dwelling described in 100
division (D)(1) or (2) of this section may be extended by a 101
legislative authority for up to an additional ten years if the 102
dwelling is a structure of historical or architectural 103
significance, is a certified historic structure that has been 104
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 105
and units within the structure have been leased to individual 106
tenants for five consecutive years; 107

(4) Except as provided in division (F) of this section, 108
for construction of every dwelling, and commercial or industrial 109
structure located within the same community reinvestment area, a 110
period to be determined by the legislative authority adopting 111

the resolution, but not exceeding fifteen years. 112

(E) Any person, board, or officer authorized by section 113
5715.19 of the Revised Code to file complaints with the county 114
board of revision may file a complaint with the housing officer 115
challenging the continued exemption of any property granted an 116
exemption under this section. A complaint against exemption 117
shall be filed prior to the thirty-first day of December of the 118
tax year for which taxation of the property is requested. The 119
housing officer shall determine whether the property continues 120
to meet the requirements for exemption and shall certify the 121
housing officer's findings to the complainant. If the housing 122
officer determines that the property does not meet the 123
requirements for exemption, the housing officer shall notify the 124
county auditor, who shall correct the tax list and duplicate 125
accordingly. 126

(F) The owner of a dwelling constructed in a community 127
reinvestment area may file an application for an exemption after 128
the year the construction first became subject to taxation. The 129
application shall be processed in accordance with the procedures 130
prescribed under this section and shall be granted if the 131
construction that is the subject of the application otherwise 132
meets the requirements for an exemption under this section. If 133
approved, the exemption sought in the application first applies 134
in the year the application is filed. An exemption approved 135
pursuant to this division continues only for those years 136
remaining in the period described in division (D)(4) of this 137
section. No exemption may be claimed for any year in that period 138
that precedes the year in which the application is filed. 139

Sec. 3735.671. (A) If construction or remodeling of 140
commercial or industrial property is to be exempted from 141

taxation pursuant to section 3735.67 of the Revised Code, the 142
legislative authority and the owner of the property, prior to 143
the commencement of construction or remodeling, shall enter into 144
a written agreement, binding on both parties for a period of 145
time that does not end prior to the end of the period of the 146
exemption, that includes all of the information and statements 147
prescribed by this section. Agreements may include terms not 148
prescribed by this section, but such terms shall in no way 149
derogate from the information and statements prescribed by this 150
section. 151

(1) Except as otherwise provided in division (A) (2) or (3) 152
of this section, an agreement entered into under this section 153
shall not be approved by the legislative authority unless the 154
board of education of the city, local, or exempted village 155
school district within the territory of which the property is or 156
will be located approves the agreement. For the purpose of 157
obtaining such approval, the legislative authority shall certify 158
a copy of the agreement to the board of education not later than 159
forty-five days prior to approving the agreement, excluding 160
Saturday, Sunday, and a legal holiday as defined in section 1.14 161
of the Revised Code. The board of education, by resolution 162
adopted by a majority of the board, shall approve or disapprove 163
the agreement and certify a copy of the resolution to the 164
legislative authority not later than fourteen days prior to the 165
date stipulated by the legislative authority as the date upon 166
which approval of the agreement is to be formally considered by 167
the legislative authority. The board of education may include in 168
the resolution conditions under which the board would approve 169
the agreement. The legislative authority may approve an 170
agreement at any time after the board of education certifies its 171
resolution approving the agreement to the legislative authority, 172

or, if the board approves the agreement conditionally, at any 173
time after the conditions are agreed to by the board and the 174
legislative authority. 175

(2) Approval of an agreement by the board of education is 176
not required under division (A) (1) of this section if, for each 177
tax year the real property is exempted from taxation, the sum of 178
the following quantities, as estimated at or prior to the time 179
the agreement is formally approved by the legislative authority, 180
equals or exceeds fifty per cent of the amount of taxes, as 181
estimated at or prior to that time, that would have been charged 182
and payable that year upon the real property had that property 183
not been exempted from taxation: 184

(a) The amount of taxes charged and payable on any portion 185
of the assessed valuation of the new structure or of the 186
increased assessed valuation of an existing structure after 187
remodeling began that will not be exempted from taxation under 188
the agreement; 189

(b) The amount of taxes charged and payable on tangible 190
personal property located on the premises of the new structure 191
or of the structure to be remodeled under the agreement, whether 192
payable by the owner of the structure or by a related member, as 193
defined in section 5733.042 of the Revised Code without regard 194
to division (B) of that section. 195

(c) The amount of any cash payment by the owner of the new 196
structure or structure to be remodeled to the school district, 197
the dollar value, as mutually agreed to by the owner and the 198
board of education, of any property or services provided by the 199
owner of the property to the school district, whether by gift, 200
loan, or otherwise, and any payment by the legislative authority 201
to the school district pursuant to section 5709.82 of the 202

Revised Code.	203
The estimates of quantities used for purposes of division	204
(A) (2) of this section shall be estimated by the legislative	205
authority. The legislative authority shall certify to the board	206
of education that the estimates have been made in good faith.	207
Departures of the actual quantities from the estimates	208
subsequent to approval of the agreement by the board of	209
education do not invalidate the agreement.	210
(3) If a board of education has adopted a resolution	211
waiving its right to approve agreements and the resolution	212
remains in effect, approval of an agreement by the board is not	213
required under this division. If a board of education has	214
adopted a resolution allowing a legislative authority to deliver	215
the notice required under this division fewer than forty-five	216
business days prior to the legislative authority's execution of	217
the agreement, the legislative authority shall deliver the	218
notice to the board not later than the number of days prior to	219
such execution as prescribed by the board in its resolution. If	220
a board of education adopts a resolution waiving its right to	221
approve agreements or shortening the notification period, the	222
board shall certify a copy of the resolution to the legislative	223
authority. If the board of education rescinds such a resolution,	224
it shall certify notice of the rescission to the legislative	225
authority.	226
(B) Each agreement shall include the following	227
information:	228
(1) The names of all parties to the agreement;	229
(2) A description of the remodeling or construction,	230
whether or not to be exempted from taxation, including existing	231

or new structure size and cost thereof; the value of machinery,	232
equipment, furniture, and fixtures, including an itemization of	233
the value of machinery, equipment, furniture, and fixtures used	234
at another location in this state prior to the agreement and	235
relocated or to be relocated from that location to the property,	236
and the value of machinery, equipment, furniture, and fixtures	237
at the facility prior to the execution of the agreement; the	238
value of inventory at the property, including an itemization of	239
the value of inventory held at another location in this state	240
prior to the agreement and relocated or to be relocated from	241
that location to the property, and the value of inventory held	242
at the property prior to the execution of the agreement;	243
(3) The scheduled starting and completion dates of	244
remodeling or construction of real property or of investments	245
made in machinery, equipment, furniture, fixtures, and	246
inventory;	247
(4) Estimates of the number of employee positions to be	248
created each year of the agreement and of the number of employee	249
positions retained by the owner due to the remodeling or	250
construction, itemized as to the number of full-time, part-time,	251
permanent, and temporary positions;	252
(5) Estimates of the dollar amount of payroll attributable	253
to the positions set forth in division (B)(4) of this section,	254
similarly itemized;	255
(6) The number of employee positions, if any, at the	256
property and at any other location in this state at the time the	257
agreement is executed, itemized as to the number of full-time,	258
part-time, permanent, and temporary positions.	259
(C) Each agreement shall set forth the following	260

information and incorporate the following statements: 261

(1) A description of real property to be exempted from 262
taxation under the agreement, the percentage of the assessed 263
valuation of the real property exempted from taxation, and the 264
period for which the exemption is granted, accompanied by the 265
statement: "The exemption commences the first year for which the 266
real property would first be taxable were that property not 267
exempted from taxation. No exemption shall commence 268
after (insert date) nor extend beyond 269
(insert date)." 270

(2) "..... (insert name of owner) shall pay such real 271
property taxes as are not exempted under this agreement and are 272
charged against such property and shall file all tax reports and 273
returns as required by law. If (insert name of owner) 274
fails to pay such taxes or file such returns and reports, 275
exemptions from taxation granted under this agreement are 276
rescinded beginning with the year for which such taxes are 277
charged or such reports or returns are required to be filed and 278
thereafter." 279

(3) "..... (insert name of owner) hereby certifies 280
that at the time this agreement is executed, (insert 281
name of owner) does not owe any delinquent real or tangible 282
personal property taxes to any taxing authority of the State of 283
Ohio, and does not owe delinquent taxes for which 284
(insert name of owner) is liable under Chapter 5733., 5735., 285
5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, 286
or, if such delinquent taxes are owed, (insert name 287
of owner) currently is paying the delinquent taxes pursuant to 288
an undertaking enforceable by the State of Ohio or an agent or 289
instrumentality thereof, has filed a petition in bankruptcy 290

under 11 U.S.C.A. 101, et seq., or such a petition has been 291
filed against (insert name of owner). For the 292
purposes of this certification, delinquent taxes are taxes that 293
remain unpaid on the latest day prescribed for payment without 294
penalty under the chapter of the Revised Code governing payment 295
of those taxes." 296

(4) "..... (insert name of municipal corporation or 297
county) shall perform such acts as are reasonably necessary or 298
appropriate to effect, claim, reserve, and maintain exemptions 299
from taxation granted under this agreement including, without 300
limitation, joining in the execution of all documentation and 301
providing any necessary certificates required in connection with 302
such exemptions." 303

(5) "If for any reason (insert name of 304
municipal corporation or county) revokes the designation of the 305
area, entitlements granted under this agreement shall continue 306
for the number of years specified under this agreement, 307
unless (insert name of owner) materially fails to 308
fulfill its obligations under this agreement 309
and (insert name of municipal corporation or 310
county) terminates or modifies the exemptions from taxation 311
pursuant to this agreement." 312

(6) "If (insert name of owner) materially fails 313
to fulfill its obligations under this agreement, or 314
if (insert name of municipal corporation or county) 315
determines that the certification as to delinquent taxes 316
required by this agreement is fraudulent, (insert 317
name of municipal corporation or county) may terminate or modify 318
the exemptions from taxation granted under this agreement." 319

(7) "..... (insert name of owner) shall provide to 320

the proper tax incentive review council any information 321
reasonably required by the council to evaluate the applicant's 322
compliance with the agreement, including returns filed pursuant 323
to section 5711.02 of the Ohio Revised Code if requested by the 324
council." 325

(8) "This agreement is not transferable or assignable 326
without the express, written approval of (insert name 327
of municipal corporation or county)." 328

(9) "Exemptions from taxation granted under this agreement 329
shall be revoked if it is determined that (insert 330
name of owner), any successor to that person, or any related 331
member (as those terms are defined in division (E) of section 332
3735.671 of the Ohio Revised Code) has violated the prohibition 333
against entering into this agreement under division (E) of 334
section 3735.671 or section 5709.62 or 5709.63 of the Ohio 335
Revised Code prior to the time prescribed by that division or 336
either of those sections." 337

(10) "..... (insert name of owner) and 338
(insert name of municipal corporation or county) acknowledge 339
that this agreement must be approved by formal action of the 340
legislative authority of (insert name of municipal 341
corporation or county) as a condition for the agreement to take 342
effect. This agreement takes effect upon such approval." 343

The statement described in division (C)(6) of this section 344
may include the following statement, appended at the end of the 345
statement: ", and may require the repayment of the amount of 346
taxes that would have been payable had the property not been 347
exempted from taxation under this agreement." If the agreement 348
includes a statement requiring repayment of exempted taxes, it 349
also may authorize the legislative authority to secure repayment 350

of such taxes by a lien on the exempted property in the amount 351
required to be repaid. Such a lien shall attach, and may be 352
perfected, collected, and enforced, in the same manner as a 353
mortgage lien on real property, and shall otherwise have the 354
same force and effect as a mortgage lien on real property. 355

(D) Except as otherwise provided in this division, an 356
agreement entered into under this section shall require that the 357
owner pay an annual fee equal to the greater of one per cent of 358
the amount of taxes exempted under the agreement or five hundred 359
dollars; provided, however, that if the value of the incentives 360
exceeds two hundred fifty thousand dollars, the fee shall not 361
exceed two thousand five hundred dollars. The fee shall be 362
payable to the legislative authority once per year for each year 363
the agreement is effective on the days and in the form specified 364
in the agreement. Fees paid shall be deposited in a special fund 365
created for such purpose by the legislative authority and shall 366
be used by the legislative authority exclusively for the purpose 367
of complying with section 3735.672 of the Revised Code and by 368
the tax incentive review council created under section 5709.85 369
of the Revised Code exclusively for the purposes of performing 370
the duties prescribed under that section. The legislative 371
authority may waive or reduce the amount of the fee, but such 372
waiver or reduction does not affect the obligations of the 373
legislative authority or the tax incentive review council to 374
comply with section 3735.672 or 5709.85 of the Revised Code. 375

(E) If any person that is party to an agreement granting 376
an exemption from taxation discontinues operations at the 377
structure to which that exemption applies prior to the 378
expiration of the term of the agreement, that person, any 379
successor to that person, and any related member shall not enter 380
into an agreement under this section or section 5709.62, 381

5709.63, or 5709.632 of the Revised Code, and no legislative 382
authority shall enter into such an agreement with such a person, 383
successor, or related member, prior to the expiration of five 384
years after the discontinuation of operations. As used in this 385
division, "successor" means a person to which the assets or 386
equity of another person has been transferred, which transfer 387
resulted in the full or partial nonrecognition of gain or loss, 388
or resulted in a carryover basis, both as determined by rule 389
adopted by the tax commissioner. "Related member" has the same 390
meaning as defined in section 5733.042 of the Revised Code 391
without regard to division (B) of that section. 392

The director of development services shall review all 393
agreements submitted to the director under division (F) of this 394
section for the purpose of enforcing this division. If the 395
director determines there has been a violation of this division, 396
the director shall notify the legislative authority of such 397
violation, and the legislative authority immediately shall 398
revoke the exemption granted under the agreement. 399

(F) When an agreement is entered into under this section, 400
the legislative authority authorizing the agreement shall 401
forward a copy of the agreement to the director of development 402
services within fifteen days after the agreement is entered 403
into. 404

Sec. 5709.87. (A) As used in this section: 405

(1) "Improvement," "building," "fixture," and "structure" 406
have the same meanings as in section 5701.02 of the Revised 407
Code. 408

(2) ~~"Applicable standards," "property," "Property,"~~ 409
"remedy," and "remedial activities" have the same meanings as in 410

section 3746.01 of the Revised Code. 411

(B) The director of environmental protection, after 412
issuing a covenant not to sue for property under section 3746.12 413
of the Revised Code and determining that remedies or remedial 414
activities have commenced or been completed at that property to 415
the satisfaction of the director, shall certify to the tax 416
commissioner and to the director of development services that 417
such a covenant has been issued ~~and, that~~ such remedies or 418
remedial activities have occurred at that property, and the date 419
on which those remedial activities began. The certification 420
shall be in such form as is agreed upon by the directors of 421
environmental protection and development services and the tax 422
commissioner and shall include a description of the property in 423
sufficient detail for the tax commissioner and director of 424
development services to determine the boundaries of the property 425
entitled to exemption from taxation under this section. 426

(C) (1) (a) Upon receipt by the tax commissioner of a 427
certification for property under division (B) of this section, 428
the commissioner shall issue an order granting an exemption from 429
real property taxation of the increase in the assessed value of 430
land constituting property that is described in the 431
certification, ~~7~~ and of the increase in the assessed value of 432
improvements, buildings, fixtures, and structures that are 433
situated on that land ~~at the time the order is issued as~~ 434
~~indicated on the current tax lists~~ on the tax lien date of the 435
year in which the remedial activities began. For each tax year 436
of the exemption allowed under this section, this increase in 437
assessed value shall equal the amount by which the assessed 438
value of that land or those improvements, buildings, fixtures, 439
or structures on the tax lien date of that year as indicated on 440
the tax list for that year exceeds the assessed value of that 441

land or those improvements, buildings, fixtures, or structures 442
on the tax lien date of the year in which the remedial 443
activities began as indicated on the tax list for that year. The 444
exemption shall commence on the first day of the tax year 445
including the day on which the order is issued and shall end on 446
the last day of the tenth tax year after issuance of the order. 447
The order shall include a description of the property and the 448
tax years for which the property is to be exempted from 449
taxation. The commissioner shall send copies of the exemption 450
order to the owner of record of the property to which the 451
exemption applies and to the county auditor of each county in 452
which any portion of that property is located. 453

(b) Within sixty days after receiving the commissioner's 454
order, the owner of record of the property may notify the 455
commissioner in writing that the owner does not want the 456
exemption from real property taxation provided under division 457
(C) (1) of this section to apply. Upon receiving such a 458
notification from the property owner of record, the commissioner 459
shall issue a subsequent order rescinding the previously granted 460
exemption. 461

(2) The director of development services shall maintain a 462
record of certifications received under this section for 463
purposes of section 5709.88 of the Revised Code. 464

(D) Any sale or other transfer of the property does not 465
affect an exemption granted under division (C) of this section. 466
The exemption shall continue in effect thereafter for the full 467
period stated in the exemption order. 468

(E) If at any time the director revokes a covenant not to 469
sue under Chapter 3746. of the Revised Code and rules adopted 470
under it for property concerning which the commissioner has 471

issued an exemption order under division (C) of this section, 472
the director shall so notify the commissioner and the 473
legislative authority of the municipal corporation and county in 474
which the property is located. The commissioner immediately 475
shall rescind the exemption order and shall so notify the owner 476
of record of the property and the county auditor of each county 477
in which any portion of the property is located. 478

Upon revocation of the covenant not to sue, the owner of 479
record shall pay the amount of taxes that would have been 480
charged against the property had the property not been exempted 481
from taxation for the period beginning with commencement of the 482
exemption and ending with the date of revocation of the covenant 483
not to sue. The county auditor shall return the property to the 484
tax list and enter on the tax list the amount so payable as 485
current taxes charged against the property. Taxes required to be 486
paid pursuant to this section are payable in full on the first 487
succeeding day on which the first one-half of taxes is required 488
to be paid under section 323.12 of the Revised Code. If such 489
taxes are not paid in full when due, a penalty shall be charged, 490
and interest shall accrue on those taxes, as provided in section 491
323.121 of the Revised Code. In cases of underpayment or 492
nonpayment, the deficiency shall be collected as otherwise 493
provided for the collection of delinquent real property taxes. 494

Sec. 5715.19. (A) As used in this section, "member" has 495
the same meaning as in section 1705.01 of the Revised Code. 496

(1) Subject to division (A)(2) of this section, a 497
complaint against any of the following determinations for the 498
current tax year shall be filed with the county auditor on or 499
before the thirty-first day of March of the ensuing tax year or 500
the date of closing of the collection for the first half of real 501

and public utility property taxes for the current tax year, 502
whichever is later: 503

(a) Any classification made under section 5713.041 of the 504
Revised Code; 505

(b) Any determination made under section 5713.32 or 506
5713.35 of the Revised Code; 507

(c) Any recoupment charge levied under section 5713.35 of 508
the Revised Code; 509

(d) The determination of the total valuation or assessment 510
of any parcel that appears on the tax list, except parcels 511
assessed by the tax commissioner pursuant to section 5727.06 of 512
the Revised Code; 513

(e) The determination of the total valuation of any parcel 514
that appears on the agricultural land tax list, except parcels 515
assessed by the tax commissioner pursuant to section 5727.06 of 516
the Revised Code; 517

(f) Any determination made under division (A) of section 518
319.302 of the Revised Code; 519

(g) The determination of the valuation of any parcel, 520
except parcels assessed by the tax commissioner pursuant to 521
section 5727.06 of the Revised Code, that wholly or partially 522
appears on the exempt list prepared pursuant to section 5713.08 523
of the Revised Code, including the allocation of that valuation 524
between land and improvements or between the valuation appearing 525
on the exempt list and the tax list. 526

If such a complaint is filed by mail or certified mail, 527
the date of the United States postmark placed on the envelope or 528
sender's receipt by the postal service shall be treated as the 529

date of filing. A private meter postmark on an envelope is not a 530
valid postmark for purposes of establishing the filing date. 531

Any person owning taxable real property in the county or 532
in a taxing district with territory in the county; such a 533
person's spouse; an individual who is retained by such a person 534
and who holds a designation from a professional assessment 535
organization, such as the institute for professionals in 536
taxation, the national council of property taxation, or the 537
international association of assessing officers; a public 538
accountant who holds a permit under section 4701.10 of the 539
Revised Code, a general or residential real estate appraiser 540
licensed or certified under Chapter 4763. of the Revised Code, 541
or a real estate broker licensed under Chapter 4735. of the 542
Revised Code, who is retained by such a person; if the person is 543
a firm, company, association, partnership, limited liability 544
company, or corporation, an officer, a salaried employee, a 545
partner, or a member of that person; if the person is a trust, a 546
trustee of the trust; the board of county commissioners; the 547
prosecuting attorney or treasurer of the county; the board of 548
township trustees of any township with territory within the 549
county; the board of education of any school district with any 550
territory in the county; or the mayor or legislative authority 551
of any municipal corporation with any territory in the county 552
may file such a complaint regarding any such determination 553
affecting any real property in the county, except that a person 554
owning taxable real property in another county may file such a 555
complaint only with regard to any such determination affecting 556
real property in the county that is located in the same taxing 557
district as that person's real property is located. The county 558
auditor shall present to the county board of revision all 559
complaints filed with the auditor. 560

(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, 590
notwithstanding division (A) (2) of this section. 591

(4) Notwithstanding division (A) (2) of this section, a 592
person, board, or officer may file a complaint against the 593
valuation or assessment of any parcel that appears on the tax 594
list if it filed a complaint against the valuation or assessment 595
of that parcel for any prior tax year in the same interim period 596
if the person, board, or officer withdrew the complaint before 597
the complaint was heard by the board. 598

(B) Within thirty days after the last date such complaints 599
may be filed, the auditor shall give notice of each complaint in 600
which the stated amount of overvaluation, undervaluation, 601
discriminatory valuation, illegal valuation, or incorrect 602
determination is at least seventeen thousand five hundred 603
dollars to each property owner whose property is the subject of 604
the complaint, if the complaint was not filed by the owner or 605
the owner's spouse, and to each board of education whose school 606
district may be affected by the complaint. Within thirty days 607
after receiving such notice, a board of education; a property 608
owner; the owner's spouse; an individual who is retained by such 609
an owner and who holds a designation from a professional 610
assessment organization, such as the institute for professionals 611
in taxation, the national council of property taxation, or the 612
international association of assessing officers; a public 613
accountant who holds a permit under section 4701.10 of the 614
Revised Code, a general or residential real estate appraiser 615
licensed or certified under Chapter 4763. of the Revised Code, 616
or a real estate broker licensed under Chapter 4735. of the 617
Revised Code, who is retained by such a person; or, if the 618
property owner is a firm, company, association, partnership, 619
limited liability company, corporation, or trust, an officer, a 620

salaried employee, a partner, a member, or trustee of that 621
property owner, may file a complaint in support of or objecting 622
to the amount of alleged overvaluation, undervaluation, 623
discriminatory valuation, illegal valuation, or incorrect 624
determination stated in a previously filed complaint or 625
objecting to the current valuation. Upon the filing of a 626
complaint under this division, the board of education or the 627
property owner shall be made a party to the action. 628

(C) Each board of revision shall notify any complainant 629
and also the property owner, if the property owner's address is 630
known, when a complaint is filed by one other than the property 631
owner, by certified mail, not less than ten days prior to the 632
hearing, of the time and place the same will be heard. The board 633
of revision shall hear and render its decision on a complaint 634
within ninety days after the filing thereof with the board, 635
except that if a complaint is filed within thirty days after 636
receiving notice from the auditor as provided in division (B) of 637
this section, the board shall hear and render its decision 638
within ninety days after such filing. 639

(D) The determination of any such complaint shall relate 640
back to the date when the lien for taxes or recoupment charges 641
for the current year attached or the date as of which liability 642
for such year was determined. Liability for taxes and recoupment 643
charges for such year and each succeeding year until the 644
complaint is finally determined and for any penalty and interest 645
for nonpayment thereof within the time required by law shall be 646
based upon the determination, valuation, or assessment as 647
finally determined. Each complaint shall state the amount of 648
overvaluation, undervaluation, discriminatory valuation, illegal 649
valuation, or incorrect classification or determination upon 650
which the complaint is based. The treasurer shall accept any 651

amount tendered as taxes or recoupment charge upon property 652
concerning which a complaint is then pending, computed upon the 653
claimed valuation as set forth in the complaint. If a complaint 654
filed under this section for the current year is not determined 655
by the board within the time prescribed for such determination, 656
the complaint and any proceedings in relation thereto shall be 657
continued by the board as a valid complaint for any ensuing year 658
until such complaint is finally determined by the board or upon 659
any appeal from a decision of the board. In such case, the 660
original complaint shall continue in effect without further 661
filing by the original taxpayer, the original taxpayer's 662
assignee, or any other person or entity authorized to file a 663
complaint under this section. 664

(E) If a taxpayer files a complaint as to the 665
classification, valuation, assessment, or any determination 666
affecting the taxpayer's own property and tenders less than the 667
full amount of taxes or recoupment charges as finally 668
determined, an interest charge shall accrue as follows: 669

(1) If the amount finally determined is less than the 670
amount billed but more than the amount tendered, the taxpayer 671
shall pay interest at the rate per annum prescribed by section 672
5703.47 of the Revised Code, computed from the date that the 673
taxes were due on the difference between the amount finally 674
determined and the amount tendered. This interest charge shall 675
be in lieu of any penalty or interest charge under section 676
323.121 of the Revised Code unless the taxpayer failed to file a 677
complaint and tender an amount as taxes or recoupment charges 678
within the time required by this section, in which case section 679
323.121 of the Revised Code applies. 680

(2) If the amount of taxes finally determined is equal to 681

or greater than the amount billed and more than the amount 682
tendered, the taxpayer shall pay interest at the rate prescribed 683
by section 5703.47 of the Revised Code from the date the taxes 684
were due on the difference between the amount finally determined 685
and the amount tendered, such interest to be in lieu of any 686
interest charge but in addition to any penalty prescribed by 687
section 323.121 of the Revised Code. 688

(F) Upon request of a complainant, the tax commissioner 689
shall determine the common level of assessment of real property 690
in the county for the year stated in the request that is not 691
valued under section 5713.31 of the Revised Code, which common 692
level of assessment shall be expressed as a percentage of true 693
value and the common level of assessment of lands valued under 694
such section, which common level of assessment shall also be 695
expressed as a percentage of the current agricultural use value 696
of such lands. Such determination shall be made on the basis of 697
the most recent available sales ratio studies of the 698
commissioner and such other factual data as the commissioner 699
deems pertinent. 700

(G) A complainant shall provide to the board of revision 701
all information or evidence within the complainant's knowledge 702
or possession that affects the real property that is the subject 703
of the complaint. A complainant who fails to provide such 704
information or evidence is precluded from introducing it on 705
appeal to the board of tax appeals or the court of common pleas, 706
except that the board of tax appeals or court may admit and 707
consider the evidence if the complainant shows good cause for 708
the complainant's failure to provide the information or evidence 709
to the board of revision. 710

(H) In case of the pendency of any proceeding in court 711

based upon an alleged excessive, discriminatory, or illegal 712
valuation or incorrect classification or determination, the 713
taxpayer may tender to the treasurer an amount as taxes upon 714
property computed upon the claimed valuation as set forth in the 715
complaint to the court. The treasurer may accept the tender. If 716
the tender is not accepted, no penalty shall be assessed because 717
of the nonpayment of the full taxes assessed. 718

Section 2. That existing sections 3735.67, 3735.671, 719
5709.87, and 5715.19 of the Revised Code are hereby repealed. 720

Section 3. (A) The amendment by this act of sections 721
3735.67 and 3735.671 of the Revised Code applies to applications 722
for exemption that have been filed but not yet granted, or are 723
filed, on or after the effective date of this act. 724

(B) The amendment by this act of section 5709.87 of the 725
Revised Code applies to certifications made and orders issued 726
under that section on or after the effective date of this act. 727

(C) The amendment by this act of section 5715.19 of the 728
Revised Code applies to complaints filed under that section for 729
tax years ending on or after the effective date of this act. 730