

As Reported by the House Ways and Means Committee

132nd General Assembly

Regular Session

2017-2018

Sub. H. B. No. 343

Representative Merrin

**Cosponsors: Representatives Schaffer, Hambley, Becker, Brinkman, Riedel, Dean,
Goodman, Henne, Householder, Retherford**

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. 9

(1) Subject to division (A)(2) of this section, a 10
complaint against any of the following determinations for the 11
current tax year shall be filed with the county auditor on or 12
before the thirty-first day of March of the ensuing tax year or 13
the date of closing of the collection for the first half of real 14
and public utility property taxes for the current tax year, 15
whichever is later: 16

(a) Any classification made under section 5713.041 of the 17

Revised Code;	18
(b) Any determination made under section 5713.32 or	19
5713.35 of the Revised Code;	20
(c) Any recoupment charge levied under section 5713.35 of	21
the Revised Code;	22
(d) The determination of the total valuation or assessment	23
of any parcel that appears on the tax list, except parcels	24
assessed by the tax commissioner pursuant to section 5727.06 of	25
the Revised Code;	26
(e) The determination of the total valuation of any parcel	27
that appears on the agricultural land tax list, except parcels	28
assessed by the tax commissioner pursuant to section 5727.06 of	29
the Revised Code;	30
(f) Any determination made under division (A) of section	31
319.302 of the Revised Code.	32
If such a complaint is filed by mail or certified mail,	33
the date of the United States postmark placed on the envelope or	34
sender's receipt by the postal service shall be treated as the	35
date of filing. A private meter postmark on an envelope is not a	36
valid postmark for purposes of establishing the filing date.	37
Any person owning taxable real property in the county or	38
in a taxing district with territory in the county; such a	39
person's spouse; an individual who is retained by such a person	40
and who holds a designation from a professional assessment	41
organization, such as the institute for professionals in	42
taxation, the national council of property taxation, or the	43
international association of assessing officers; a public	44
accountant who holds a permit under section 4701.10 of the	45
Revised Code, a general or residential real estate appraiser	46

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

(2) As used in division (A) (2) of this section, "interim 67
period" means, for each county, the tax year to which section 68
5715.24 of the Revised Code applies and each subsequent tax year 69
until the tax year in which that section applies again. 70

No person, board, or officer shall file a complaint 71
against the valuation or assessment of any parcel that appears 72
on the tax list if it filed a complaint against the valuation or 73
assessment of that parcel for any prior tax year in the same 74
interim period, unless the person, board, or officer alleges 75
that the valuation or assessment should be changed due to one or 76
more of the following circumstances that occurred after the tax 77

lien date for the tax year for which the prior complaint was	78
filed and that the circumstances were not taken into	79
consideration with respect to the prior complaint:	80
(a) The property was sold in an arm's length transaction,	81
as described in section 5713.03 of the Revised Code;	82
(b) The property lost value due to some casualty;	83
(c) Substantial improvement was added to the property;	84
(d) An increase or decrease of at least fifteen per cent	85
in the property's occupancy has had a substantial economic	86
impact on the property.	87
(3) If a county board of revision, the board of tax	88
appeals, or any court dismisses a complaint filed under this	89
section or section 5715.13 of the Revised Code for the reason	90
that the act of filing the complaint was the unauthorized	91
practice of law or the person filing the complaint was engaged	92
in the unauthorized practice of law, the party affected by a	93
decrease in valuation or the party's agent, or the person owning	94
taxable real property in the county or in a taxing district with	95
territory in the county, may refile the complaint,	96
notwithstanding division (A) (2) of this section.	97
(4) (a) No complaint filed under this section or section	98
5715.13 of the Revised Code shall be dismissed for the reason	99
that the complaint fails to accurately identify the owner of the	100
property that is the subject of the complaint.	101
(b) If a complaint fails to accurately identify the owner	102
of the property that is the subject of the complaint, the board	103
of revision shall exercise due diligence to ensure the correct	104
property owner is notified as required by divisions (B) and (C)	105
of this section.	106

(5) Notwithstanding division (A)(2) of this section, a person, board, or officer may 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 if the person, board, or officer withdrew the complaint before the complaint was heard by the board.

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

(a) Identification of the parcel or parcels that are the subject of the complaint or counterclaim by street address and permanent parcel number;

(b) The name of the record owner or owners of the parcel or parcels;

(c) If the resolution authorizes the filing of a complaint, the basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution.

A board or legislative authority shall not adopt a resolution required under division (A)(6) of this section that

identifies more than one parcel under division (A) (6) (a) of this 136
section, except that a single resolution may identify more than 137
one parcel under that division if each parcel has the same 138
record owner or the same record owners, as applicable. Such a 139
resolution shall not include any other matter and shall be 140
adopted by a separate vote from the question of whether to adopt 141
any other resolution except another resolution under division 142
(A) (6) of this section. 143

Before adopting a resolution required by division (A) (6) 144
of this section, the board or legislative authority shall mail a 145
written notice, by ordinary or certified mail, to the last known 146
tax-mailing address of the record owner or owners of the parcel 147
or parcels identified in the resolution and, if different from 148
that tax-mailing address, to the street address of that parcel 149
or those parcels stating the intent of the board or legislative 150
authority in adopting the resolution, the proposed date of 151
adoption, and, if the resolution is to authorize the filing of a 152
complaint, the basis for the complaint under divisions (A) (1) (a) 153
to (f) of this section relative to each parcel identified in the 154
resolution. The notice shall be postmarked at least seven 155
business days before the board or legislative authority adopts 156
the resolution. As used in this paragraph, "business days" means 157
a day of the week excluding Saturday, Sunday, and a legal 158
holiday as defined under section 1.14 of the Revised Code. 159

A copy of the written notice and resolution required by 160
division (A) (6) of this section shall be filed with each 161
complaint or counterclaim filed by a board, mayor, or 162
legislative authority. A board of revision does not have 163
jurisdiction to hear any complaint or counterclaim filed by a 164
board, mayor, or legislative authority if the requirements of 165
division (A) (6) of this section have not been satisfied. 166

However, a board of revision retains jurisdiction if the only 167
requirement not satisfied is that the written notice or 168
resolution fails to accurately identify the record owner or 169
owners of the parcel or parcels as required in division (A) (6) 170
(b) of this section. 171

(B) Within thirty days after the last date such complaints 172
may be filed, the auditor shall give notice of each complaint in 173
which the stated amount of overvaluation, undervaluation, 174
discriminatory valuation, illegal valuation, or incorrect 175
determination is at least seventeen thousand five hundred 176
dollars to each property owner whose property is the subject of 177
the complaint, if the complaint was not filed by the owner or 178
the owner's spouse, and to each board of education whose school 179
district may be affected by the complaint. Within thirty days 180
after receiving such notice, a board of education; a property 181
owner; the owner's spouse; an individual who is retained by such 182
an owner and who holds a designation from a professional 183
assessment organization, such as the institute for professionals 184
in taxation, the national council of property taxation, or the 185
international association of assessing officers; a public 186
accountant who holds a permit under section 4701.10 of the 187
Revised Code, a general or residential real estate appraiser 188
licensed or certified under Chapter 4763. of the Revised Code, 189
or a real estate broker licensed under Chapter 4735. of the 190
Revised Code, who is retained by such a person; or, if the 191
property owner is a firm, company, association, partnership, 192
limited liability company, corporation, or trust, an officer, a 193
salaried employee, a partner, a member, or trustee of that 194
property owner, may file a complaint in support of or objecting 195
to the amount of alleged overvaluation, undervaluation, 196
discriminatory valuation, illegal valuation, or incorrect 197

determination stated in a previously filed complaint or 198
objecting to the current valuation. Upon the filing of a 199
complaint under this division, the board of education or the 200
property owner shall be made a party to the action. 201

(C) Each board of revision shall notify any complainant 202
and also the property owner, if the property owner's address is 203
known, when a complaint is filed by one other than the property 204
owner, by certified mail, not less than ten days prior to the 205
hearing, of the time and place the same will be heard. The board 206
of revision shall hear and render its decision on a complaint 207
within ninety days after the filing thereof with the board, 208
except that if a complaint is filed within thirty days after 209
receiving notice from the auditor as provided in division (B) of 210
this section, the board shall hear and render its decision 211
within ninety days after such filing. 212

(D) The determination of any such complaint shall relate 213
back to the date when the lien for taxes or recoupment charges 214
for the current year attached or the date as of which liability 215
for such year was determined. Liability for taxes and recoupment 216
charges for such year and each succeeding year until the 217
complaint is finally determined and for any penalty and interest 218
for nonpayment thereof within the time required by law shall be 219
based upon the determination, valuation, or assessment as 220
finally determined. Each complaint shall state the amount of 221
overvaluation, undervaluation, discriminatory valuation, illegal 222
valuation, or incorrect classification or determination upon 223
which the complaint is based. The treasurer shall accept any 224
amount tendered as taxes or recoupment charge upon property 225
concerning which a complaint is then pending, computed upon the 226
claimed valuation as set forth in the complaint. If a complaint 227
filed under this section for the current year is not determined 228

by the board within the time prescribed for such determination, 229
the complaint and any proceedings in relation thereto shall be 230
continued by the board as a valid complaint for any ensuing year 231
until such complaint is finally determined by the board or upon 232
any appeal from a decision of the board. In such case, the 233
original complaint shall continue in effect without further 234
filing by the original taxpayer, the original taxpayer's 235
assignee, or any other person or entity authorized to file a 236
complaint under this section. 237

(E) If a taxpayer files a complaint as to the 238
classification, valuation, assessment, or any determination 239
affecting the taxpayer's own property and tenders less than the 240
full amount of taxes or recoupment charges as finally 241
determined, an interest charge shall accrue as follows: 242

(1) If the amount finally determined is less than the 243
amount billed but more than the amount tendered, the taxpayer 244
shall pay interest at the rate per annum prescribed by section 245
5703.47 of the Revised Code, computed from the date that the 246
taxes were due on the difference between the amount finally 247
determined and the amount tendered. This interest charge shall 248
be in lieu of any penalty or interest charge under section 249
323.121 of the Revised Code unless the taxpayer failed to file a 250
complaint and tender an amount as taxes or recoupment charges 251
within the time required by this section, in which case section 252
323.121 of the Revised Code applies. 253

(2) If the amount of taxes finally determined is equal to 254
or greater than the amount billed and more than the amount 255
tendered, the taxpayer shall pay interest at the rate prescribed 256
by section 5703.47 of the Revised Code from the date the taxes 257
were due on the difference between the amount finally determined 258

and the amount tendered, such interest to be in lieu of any 259
interest charge but in addition to any penalty prescribed by 260
section 323.121 of the Revised Code. 261

(F) Upon request of a complainant, the tax commissioner 262
shall determine the common level of assessment of real property 263
in the county for the year stated in the request that is not 264
valued under section 5713.31 of the Revised Code, which common 265
level of assessment shall be expressed as a percentage of true 266
value and the common level of assessment of lands valued under 267
such section, which common level of assessment shall also be 268
expressed as a percentage of the current agricultural use value 269
of such lands. Such determination shall be made on the basis of 270
the most recent available sales ratio studies of the 271
commissioner and such other factual data as the commissioner 272
deems pertinent. 273

(G) A complainant shall provide to the board of revision 274
all information or evidence within the complainant's knowledge 275
or possession that affects the real property that is the subject 276
of the complaint. A complainant who fails to provide such 277
information or evidence is precluded from introducing it on 278
appeal to the board of tax appeals or the court of common pleas, 279
except that the board of tax appeals or court may admit and 280
consider the evidence if the complainant shows good cause for 281
the complainant's failure to provide the information or evidence 282
to the board of revision. 283

(H) In case of the pendency of any proceeding in court 284
based upon an alleged excessive, discriminatory, or illegal 285
valuation or incorrect classification or determination, the 286
taxpayer may tender to the treasurer an amount as taxes upon 287
property computed upon the claimed valuation as set forth in the 288

complaint to the court. The treasurer may accept the tender. If 289
the tender is not accepted, no penalty shall be assessed because 290
of the nonpayment of the full taxes assessed. 291

Section 2. That existing section 5715.19 of the Revised 292
Code is hereby repealed. 293

Section 3. The amendment by this act of section 5715.19 of 294
the Revised Code applies to any complaint or counterclaim to a 295
complaint filed on or after the effective date of this act. 296