

As Reported by the Senate Ways and Means Committee

132nd General Assembly

Regular Session

2017-2018

Sub. H. B. No. 361

Representative Greenspan

**Cosponsors: Representatives Seitz, Blessing, Anielski, Ginter, Hambley,
Householder, Lang, LaTourette, Miller, Patton, Rezabek, Rogers, Scherer, Young**

A BILL

To amend sections 120.52, 120.521, 120.53, 1901.26, 1
1907.24, 2303.201, 3953.231, 4705.10, and 2
5715.19 of the Revised Code to increase the time 3
within which boards of revision must decide 4
property tax complaints and to change the name 5
of the Ohio Legal Assistance Foundation to the 6
Ohio Access to Justice Foundation. 7

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

Section 1. That sections 120.52, 120.521, 120.53, 1901.26, 8
1907.24, 2303.201, 3953.231, 4705.10, and 5715.19 of the Revised 9
Code be amended to read as follows: 10

Sec. 120.52. There is hereby established in the state 11
treasury the legal aid fund, which shall be for the charitable 12
public purpose of providing financial assistance to legal aid 13
societies that provide civil legal services to indigents. The 14
fund shall contain all funds credited to it by the treasurer of 15
state pursuant to sections 1901.26, 1907.24, 2303.201, 3953.231, 16
4705.09, and 4705.10 of the Revised Code. 17

The treasurer of state may invest moneys contained in the legal aid fund in any manner authorized by the Revised Code for the investment of state moneys. However, no such investment shall interfere with any apportionment, allocation, or payment of moneys as required by section 120.53 of the Revised Code.

The state public defender, through the Ohio ~~legal assistance~~ access to justice foundation, shall administer the payment of moneys out of the fund. Four and one-half per cent of the moneys in the fund shall be reserved for the actual, reasonable costs of administering sections 120.51 to 120.55 and sections 1901.26, 1907.24, 2303.201, 3953.231, 4705.09, and 4705.10 of the Revised Code. Moneys that are reserved for administrative costs but that are not used for actual, reasonable administrative costs shall be set aside for use in the manner described in division (A) of section 120.521 of the Revised Code. The remainder of the moneys in the legal aid fund shall be distributed in accordance with section 120.53 of the Revised Code. The Ohio ~~legal assistance~~ access to justice foundation shall establish, in accordance with Chapter 119. of the Revised Code, rules governing the administration of the legal aid fund, including the programs established under sections 1901.26, 1907.24, 2303.201, 4705.09, and 4705.10 of the Revised Code regarding interest on interest-bearing trust accounts of an attorney, law firm, or legal professional association.

Sec. 120.521. (A) The state public defender shall establish a charitable, tax exempt foundation, named the Ohio ~~legal assistance~~ access to justice foundation, to actively solicit and accept gifts, bequests, donations, and contributions for use in providing financial assistance to legal aid societies, enhancing or improving the delivery of civil legal

services to indigents, and operating the foundation. The Ohio 49
~~legal assistance access to justice~~ foundation shall deposit all 50
gifts, bequests, donations, and contributions accepted by it 51
into the ~~legal assistance access to justice~~ foundation fund 52
established under this section. If the state public defender, 53
pursuant to section 120.52 of the Revised Code as it existed 54
prior to June 30, 1995, established a charitable, tax exempt 55
foundation named the Ohio ~~legal assistance access to justice~~ 56
foundation and if that foundation is in existence on the day 57
before June 30, 1995, that foundation shall continue in 58
existence and shall serve as the Ohio ~~legal assistance access to~~ 59
~~justice~~ foundation described in this section. 60

There is hereby established the ~~legal assistance access to~~ 61
~~justice~~ foundation fund, which shall be under the custody and 62
control of the Ohio ~~legal assistance access to justice~~ 63
foundation. The fund shall contain all moneys distributed to the 64
Ohio ~~legal assistance access to justice~~ foundation pursuant to 65
section 120.53 of the Revised Code and all gifts, bequests, 66
donations, and contributions accepted by the Ohio ~~legal~~ 67
~~assistance access to justice~~ foundation under this section. 68

The Ohio ~~legal assistance access to justice~~ foundation 69
shall distribute or use all moneys in the ~~legal assistance~~ 70
~~access to justice~~ foundation fund for the charitable public 71
purpose of providing financial assistance to legal aid societies 72
that provide civil legal services to indigents, enhancing or 73
improving the delivery of civil legal services to indigents, and 74
operating the foundation. The Ohio ~~legal assistance access to~~ 75
~~justice~~ foundation shall establish rules governing the 76
administration of the ~~legal assistance access to justice~~ 77
foundation fund. 78

The Ohio ~~legal assistance~~ access to justice foundation 79
shall include, in the annual report it is required to make to 80
the governor, the general assembly, and the supreme court 81
pursuant to division (G) (2) of section 120.53 of the Revised 82
Code, an audited financial statement on the distribution and use 83
of the ~~legal assistance~~ access to justice foundation fund. No 84
information contained in the statement shall identify or enable 85
the identification of any person served by a legal aid society 86
or in any way breach confidentiality. 87

Membership on the board of the Ohio ~~legal assistance~~ 88
access to justice foundation does not constitute holding another 89
public office and does not constitute grounds for resignation 90
from the senate or house of representatives under section 101.26 91
of the Revised Code. 92

(B) A foundation is tax exempt for purposes of this 93
section if the foundation is exempt from federal income taxation 94
under subsection 501(a) of the "Internal Revenue Code of 1986," 95
100 Stat. 2085, 26 U.S.C. 501(a), as amended, and if the 96
foundation has received from the internal revenue service a 97
determination letter that is in effect stating that the 98
foundation is exempt from federal income taxation under that 99
subsection. 100

Sec. 120.53. (A) A legal aid society that operates within 101
the state may apply to the Ohio ~~legal assistance~~ access to 102
justice foundation for financial assistance from the legal aid 103
fund established by section 120.52 of the Revised Code to be 104
used for the funding of the society during the calendar year 105
following the calendar year in which application is made. 106

(B) An application for financial assistance made under 107
division (A) of this section shall be submitted by the first day 108

of November of the calendar year preceding the calendar year for	109
which financial assistance is desired and shall include all of	110
the following:	111
(1) Evidence that the applicant is incorporated in this	112
state as a nonprofit corporation;	113
(2) A list of the trustees of the applicant;	114
(3) The proposed budget of the applicant for these funds	115
for the following calendar year;	116
(4) A summary of the services to be offered by the	117
applicant in the following calendar year;	118
(5) A specific description of the territory or	119
constituency served by the applicant;	120
(6) An estimate of the number of persons to be served by	121
the applicant during the following calendar year;	122
(7) A general description of the additional sources of the	123
applicant's funding;	124
(8) The amount of the applicant's total budget for the	125
calendar year in which the application is filed that it will	126
expend in that calendar year for legal services in each of the	127
counties it serves;	128
(9) A specific description of any services, programs,	129
training, and legal technical assistance to be delivered by the	130
applicant or by another person pursuant to a contract with the	131
applicant, including, but not limited to, by private attorneys	132
or through reduced fee plans, judicare panels, organized pro	133
bono programs, and mediation programs.	134
(C) The Ohio legal assistance <u>access to justice</u> foundation	135

shall determine whether each applicant that filed an application 136
for financial assistance under division (A) of this section in a 137
calendar year is eligible for financial assistance under this 138
section. To be eligible for such financial assistance, an 139
applicant shall satisfy the criteria for being a legal aid 140
society and shall be in compliance with the provisions of 141
sections 120.51 to 120.55 of the Revised Code and with the rules 142
and requirements the foundation establishes pursuant to section 143
120.52 of the Revised Code. The Ohio ~~legal assistance access to~~ 144
justice foundation then, on or before the fifteenth day of 145
December of the calendar year in which the application is filed, 146
shall notify each such applicant, in writing, whether it is 147
eligible for financial assistance under this section, and if it 148
is eligible, estimate the amount that will be available for that 149
applicant for each six-month distribution period, as determined 150
under division (D) of this section. 151

(D) The Ohio ~~legal assistance access to justice~~ foundation 152
shall allocate moneys contained in the legal aid fund monthly 153
for distribution to applicants that filed their applications in 154
the previous calendar year and are determined to be eligible 155
applicants. 156

All moneys contained in the fund on the first day of each 157
month shall be allocated, after deduction of the costs of 158
administering sections 120.51 to 120.55 and sections 1901.26, 159
1907.24, 2303.201, 3953.231, 4705.09, and 4705.10 of the Revised 160
Code that are authorized by section 120.52 of the Revised Code, 161
according to this section and shall be distributed accordingly 162
not later than the last day of the month following the month the 163
moneys were received. In making the allocations under this 164
section, the moneys in the fund that were generated pursuant to 165
sections 1901.26, 1907.24, 2303.201, 3953.231, 4705.09, and 166

4705.10 of the Revised Code shall be apportioned as follows:	167
(1) After deduction of the amount authorized and used for	168
actual, reasonable administrative costs under section 120.52 of	169
the Revised Code:	170
(a) Five per cent of the moneys remaining in the fund	171
shall be reserved for use in the manner described in division	172
(A) of section 120.521 of the Revised Code or for distribution	173
to legal aid societies that provide assistance to special	174
population groups of their eligible clients, engage in special	175
projects that have a substantial impact on their local service	176
area or on significant segments of the state's poverty	177
population, or provide legal training or support to other legal	178
aid societies in the state;	179
(b) After deduction of the amount described in division	180
(D) (1) (a) of this section, one and three-quarters per cent of	181
the moneys remaining in the fund shall be apportioned among	182
entities that received financial assistance from the legal aid	183
fund prior to July 1, 1993, but that, on and after July 1, 1993,	184
no longer qualify as a legal aid society that is eligible for	185
financial assistance under this section.	186
(c) After deduction of the amounts described in divisions	187
(D) (1) (a) and (b) of this section, fifteen per cent of the	188
moneys remaining in the fund shall be placed in the legal-	189
assistance-access to justice foundation fund for use in the	190
manner described in division (A) of section 120.521 of the	191
Revised Code.	192
(2) After deduction of the actual, reasonable	193
administrative costs under section 120.52 of the Revised Code	194
and after deduction of the amounts identified in divisions (D)	195

(1) (a), (b), and (c) of this section, the remaining moneys shall 196
be apportioned among the counties that are served by eligible 197
legal aid societies that have applied for financial assistance 198
under this section so that each such county is apportioned a 199
portion of those moneys, based upon the ratio of the number of 200
indigents who reside in that county to the total number of 201
indigents who reside in all counties of this state that are 202
served by eligible legal aid societies that have applied for 203
financial assistance under this section. Subject to division (E) 204
of this section, the moneys apportioned to a county under this 205
division then shall be allocated to the eligible legal aid 206
society that serves the county and that has applied for 207
financial assistance under this section. For purposes of this 208
division, the source of data identifying the number of indigent 209
persons who reside in a county shall be selected by the Ohio 210
~~legal assistance~~ access to justice foundation from the best 211
available figures maintained by the United States census bureau. 212

(E) If the Ohio ~~legal assistance~~ access to justice 213
foundation, in attempting to make an allocation of moneys under 214
division (D) (2) of this section, determines that a county that 215
has been apportioned money under that division is served by more 216
than one eligible legal aid society that has applied for 217
financial assistance under this section, the Ohio ~~legal~~ 218
~~assistance~~ access to justice foundation shall allocate the 219
moneys that have been apportioned to that county under division 220
(D) (2) of this section among all eligible legal aid societies 221
that serve that county and that have applied for financial 222
assistance under this section on a pro rata basis, so that each 223
such eligible society is allocated a portion based upon the 224
amount of its total budget expended in the prior calendar year 225
for legal services in that county as compared to the total 226

amount expended in the prior calendar year for legal services in 227
that county by all eligible legal aid societies that serve that 228
county and that have applied for financial assistance under this 229
section. 230

(F) Moneys allocated to eligible applicants under this 231
section shall be paid monthly beginning the calendar year 232
following the calendar year in which the application is filed. 233

(G) (1) A legal aid society that receives financial 234
assistance in any calendar year under this section shall file an 235
annual report with the Ohio ~~legal assistance~~ access to justice 236
foundation detailing the number and types of cases handled, and 237
the amount and types of legal training, legal technical 238
assistance, and other service provided, by means of that 239
financial assistance. No information contained in the report 240
shall identify or enable the identification of any person served 241
by the legal aid society or in any way breach client 242
confidentiality. 243

(2) The Ohio ~~legal assistance~~ access to justice foundation 244
shall make an annual report to the governor, the general 245
assembly, and the supreme court on the distribution and use of 246
the legal aid fund. The foundation also shall include in the 247
annual report an audited financial statement of all gifts, 248
bequests, donations, contributions, and other moneys the 249
foundation receives. No information contained in the report 250
shall identify or enable the identification of any person served 251
by a legal aid society, or in any way breach confidentiality. 252

(H) A legal aid society may enter into agreements for the 253
provision of services, programs, training, or legal technical 254
assistance for the legal aid society or to indigent persons. 255

Sec. 1901.26. (A) Subject to division (E) of this section,	256
costs in a municipal court shall be fixed and taxed as follows:	257
(1) (a) The municipal court shall require an advance	258
deposit for the filing of any new civil action or proceeding	259
when required by division (C) of this section, and in all other	260
cases, by rule, shall establish a schedule of fees and costs to	261
be taxed in any civil or criminal action or proceeding.	262
(b) (i) The legislative authority of a municipal	263
corporation may by ordinance establish a schedule of fees to be	264
taxed as costs in any civil, criminal, or traffic action or	265
proceeding in a municipal court for the performance by officers	266
or other employees of the municipal corporation's police	267
department or marshal's office of any of the services specified	268
in sections 311.17 and 509.15 of the Revised Code. No fee in the	269
schedule shall be higher than the fee specified in section	270
311.17 of the Revised Code for the performance of the same	271
service by the sheriff. If a fee established in the schedule	272
conflicts with a fee for the same service established in another	273
section of the Revised Code or a rule of court, the fee	274
established in the other section of the Revised Code or the rule	275
of court shall apply.	276
(ii) When an officer or employee of a municipal police	277
department or marshal's office performs in a civil, criminal, or	278
traffic action or proceeding in a municipal court a service	279
specified in section 311.17 or 509.15 of the Revised Code for	280
which a taxable fee has been established under this or any other	281
section of the Revised Code, the applicable legal fees and any	282
other extraordinary expenses, including overtime, provided for	283
the service shall be taxed as costs in the case. The clerk of	284
the court shall pay those legal fees and other expenses, when	285

collected, into the general fund of the municipal corporation 286
that employs the officer or employee. 287

(iii) If a bailiff of a municipal court performs in a 288
civil, criminal, or traffic action or proceeding in that court a 289
service specified in section 311.17 or 509.15 of the Revised 290
Code for which a taxable fee has been established under this 291
section or any other section of the Revised Code, the fee for 292
the service is the same and is taxable to the same extent as if 293
the service had been performed by an officer or employee of the 294
police department or marshal's office of the municipal 295
corporation in which the court is located. The clerk of that 296
court shall pay the fee, when collected, into the general fund 297
of the entity or entities that fund the bailiff's salary, in the 298
same prorated amount as the salary is funded. 299

(iv) Division (A) (1) (b) of this section does not authorize 300
or require any officer or employee of a police department or 301
marshal's office of a municipal corporation or any bailiff of a 302
municipal court to perform any service not otherwise authorized 303
by law. 304

(2) The municipal court, by rule, may require an advance 305
deposit for the filing of any civil action or proceeding and 306
publication fees as provided in section 2701.09 of the Revised 307
Code. The court may waive the requirement for advance deposit 308
upon affidavit or other evidence that a party is unable to make 309
the required deposit. 310

(3) When a jury trial is demanded in any civil action or 311
proceeding, the party making the demand may be required to make 312
an advance deposit as fixed by rule of court, unless, upon 313
affidavit or other evidence, the court concludes that the party 314
is unable to make the required deposit. If a jury is called, the 315

fees of a jury shall be taxed as costs.	316
(4) In any civil or criminal action or proceeding, each	317
witness shall receive twelve dollars for each full day's	318
attendance and six dollars for each half day's attendance. Each	319
witness in a municipal court that is not a county-operated	320
municipal court also shall receive fifty and one-half cents for	321
each mile necessarily traveled to and from the witness's place	322
of residence to the action or proceeding.	323
(5) A reasonable charge for driving, towing, carting,	324
storing, keeping, and preserving motor vehicles and other	325
personal property recovered or seized in any proceeding may be	326
taxed as part of the costs in a trial of the cause, in an amount	327
that shall be fixed by rule of court.	328
(6) Chattel property seized under any writ or process	329
issued by the court shall be preserved pending final disposition	330
for the benefit of all persons interested and may be placed in	331
storage when necessary or proper for that preservation. The	332
custodian of any chattel property so stored shall not be	333
required to part with the possession of the property until a	334
reasonable charge, to be fixed by the court, is paid.	335
(7) The municipal court, as it determines, may refund all	336
deposits and advance payments of fees and costs, including those	337
for jurors and summoning jurors, when they have been paid by the	338
losing party.	339
(8) Charges for the publication of legal notices required	340
by statute or order of court may be taxed as part of the costs,	341
as provided by section 7.13 of the Revised Code.	342
(B) (1) The municipal court may determine that, for the	343
efficient operation of the court, additional funds are necessary	344

to acquire and pay for special projects of the court including, 345
but not limited to, the acquisition of additional facilities or 346
the rehabilitation of existing facilities, the acquisition of 347
equipment, the hiring and training of staff, community service 348
programs, mediation or dispute resolution services, the 349
employment of magistrates, the training and education of judges, 350
acting judges, and magistrates, and other related services. Upon 351
that determination, the court by rule may charge a fee, in 352
addition to all other court costs, on the filing of each 353
criminal cause, civil action or proceeding, or judgment by 354
confession. 355

If the municipal court offers a special program or service 356
in cases of a specific type, the municipal court by rule may 357
assess an additional charge in a case of that type, over and 358
above court costs, to cover the special program or service. The 359
municipal court shall adjust the special assessment 360
periodically, but not retroactively, so that the amount assessed 361
in those cases does not exceed the actual cost of providing the 362
service or program. 363

All moneys collected under division (B) of this section 364
shall be paid to the county treasurer if the court is a county- 365
operated municipal court or to the city treasurer if the court 366
is not a county-operated municipal court for deposit into either 367
a general special projects fund or a fund established for a 368
specific special project. Moneys from a fund of that nature 369
shall be disbursed upon an order of the court in an amount no 370
greater than the actual cost to the court of a project. If a 371
specific fund is terminated because of the discontinuance of a 372
program or service established under division (B) of this 373
section, the municipal court may order that moneys remaining in 374
the fund be transferred to an account established under this 375

division for a similar purpose. 376

(2) As used in division (B) of this section: 377

(a) "Criminal cause" means a charge alleging the violation 378
of a statute or ordinance, or subsection of a statute or 379
ordinance, that requires a separate finding of fact or a 380
separate plea before disposition and of which the defendant may 381
be found guilty, whether filed as part of a multiple charge on a 382
single summons, citation, or complaint or as a separate charge 383
on a single summons, citation, or complaint. "Criminal cause" 384
does not include separate violations of the same statute or 385
ordinance, or subsection of the same statute or ordinance, 386
unless each charge is filed on a separate summons, citation, or 387
complaint. 388

(b) "Civil action or proceeding" means any civil 389
litigation that must be determined by judgment entry. 390

(c) The municipal court shall collect in all its divisions 391
except the small claims division the sum of twenty-six dollars 392
as additional filing fees in each new civil action or proceeding 393
for the charitable public purpose of providing financial 394
assistance to legal aid societies that operate within the state 395
and to support the office of the state public defender. The 396
municipal court shall collect in its small claims division the 397
sum of eleven dollars as additional filing fees in each new 398
civil action or proceeding for the charitable public purpose of 399
providing financial assistance to legal aid societies that 400
operate within the state and to support the office of the state 401
public defender. This division does not apply to any execution 402
on a judgment, proceeding in aid of execution, or other post- 403
judgment proceeding arising out of a civil action. The filing 404
fees required to be collected under this division shall be in 405

addition to any other court costs imposed in the action or 406
proceeding and shall be collected at the time of the filing of 407
the action or proceeding. The court shall not waive the payment 408
of the additional filing fees in a new civil action or 409
proceeding unless the court waives the advanced payment of all 410
filing fees in the action or proceeding. All such moneys 411
collected during a month except for an amount equal to up to one 412
per cent of those moneys retained to cover administrative costs 413
shall be transmitted on or before the twentieth day of the 414
following month by the clerk of the court to the treasurer of 415
state in a manner prescribed by the treasurer of state or by the 416
Ohio ~~legal assistance~~ access to justice foundation. The 417
treasurer of state shall deposit four per cent of the funds 418
collected under this division to the credit of the civil case 419
filing fee fund established under section 120.07 of the Revised 420
Code and ninety-six per cent of the funds collected under this 421
division to the credit of the legal aid fund established under 422
section 120.52 of the Revised Code. 423

The court may retain up to one per cent of the moneys it 424
collects under this division to cover administrative costs, 425
including the hiring of any additional personnel necessary to 426
implement this division. If the court fails to transmit to the 427
treasurer of state the moneys the court collects under this 428
division in a manner prescribed by the treasurer of state or by 429
the Ohio ~~legal assistance~~ access to justice foundation, the 430
court shall forfeit the moneys the court retains under this 431
division to cover administrative costs, including the hiring of 432
any additional personnel necessary to implement this division, 433
and shall transmit to the treasurer of state all moneys 434
collected under this division, including the forfeited amount 435
retained for administrative costs, for deposit in the legal aid 436

fund.	437
(D) In the Cleveland municipal court, reasonable charges	438
for investigating titles of real estate to be sold or disposed	439
of under any writ or process of the court may be taxed as part	440
of the costs.	441
(E) Under the circumstances described in sections 2969.21	442
to 2969.27 of the Revised Code, the clerk of the municipal court	443
shall charge the fees and perform the other duties specified in	444
those sections.	445
(F) As used in this section:	446
(1) "Full day's attendance" means a day on which a witness	447
is required or requested to be present at an action or	448
proceeding before and after twelve noon, regardless of whether	449
the witness actually testifies.	450
(2) "Half day's attendance" means a day on which a witness	451
is required or requested to be present at an action or	452
proceeding either before or after twelve noon, but not both,	453
regardless of whether the witness actually testifies.	454
Sec. 1907.24. (A) Subject to division (C) of this section,	455
a county court shall fix and tax fees and costs as follows:	456
(1) The county court shall require an advance deposit for	457
the filing of any new civil action or proceeding when required	458
by division (C) of this section and, in all other cases, shall	459
establish a schedule of fees and costs to be taxed in any civil	460
or criminal action or proceeding.	461
(2) The county court by rule may require an advance	462
deposit for the filing of a civil action or proceeding and	463
publication fees as provided in section 2701.09 of the Revised	464

Code. The court may waive an advance deposit requirement upon 465
the presentation of an affidavit or other evidence that 466
establishes that a party is unable to make the requisite 467
deposit. 468

(3) When a party demands a jury trial in a civil action or 469
proceeding, the county court may require the party to make an 470
advance deposit as fixed by rule of court, unless the court 471
concludes, on the basis of an affidavit or other evidence 472
presented by the party, that the party is unable to make the 473
requisite deposit. If a jury is called, the county court shall 474
tax the fees of a jury as costs. 475

(4) In a civil or criminal action or proceeding, the 476
county court shall fix the fees of witnesses in accordance with 477
sections 2335.06 and 2335.08 of the Revised Code. 478

(5) A county court may tax as part of the costs in a trial 479
of the cause, in an amount fixed by rule of court, a reasonable 480
charge for driving, towing, carting, storing, keeping, and 481
preserving motor vehicles and other personal property recovered 482
or seized in a proceeding. 483

(6) The court shall preserve chattel property seized under 484
a writ or process issued by the court pending final disposition 485
for the benefit of all interested persons. The court may place 486
the chattel property in storage when necessary or proper for its 487
preservation. The custodian of chattel property so stored shall 488
not be required to part with the possession of the property 489
until a reasonable charge, to be fixed by the court, is paid. 490

(7) The county court, as it determines, may refund all 491
deposits and advance payments of fees and costs, including those 492
for jurors and summoning jurors, when they have been paid by the 493

losing party. 494

(8) The court may tax as part of costs charges for the 495
publication of legal notices required by statute or order of 496
court, as provided by section 7.13 of the Revised Code. 497

(B) (1) The county court may determine that, for the 498
efficient operation of the court, additional funds are necessary 499
to acquire and pay for special projects of the court including, 500
but not limited to, the acquisition of additional facilities or 501
the rehabilitation of existing facilities, the acquisition of 502
equipment, the hiring and training of staff, community service 503
programs, mediation or dispute resolution services, the 504
employment of magistrates, the training and education of judges, 505
acting judges, and magistrates, and other related services. Upon 506
that determination, the court by rule may charge a fee, in 507
addition to all other court costs, on the filing of each 508
criminal cause, civil action or proceeding, or judgment by 509
confession. 510

If the county court offers a special program or service in 511
cases of a specific type, the county court by rule may assess an 512
additional charge in a case of that type, over and above court 513
costs, to cover the special program or service. The county court 514
shall adjust the special assessment periodically, but not 515
retroactively, so that the amount assessed in those cases does 516
not exceed the actual cost of providing the service or program. 517

All moneys collected under division (B) of this section 518
shall be paid to the county treasurer for deposit into either a 519
general special projects fund or a fund established for a 520
specific special project. Moneys from a fund of that nature 521
shall be disbursed upon an order of the court in an amount no 522
greater than the actual cost to the court of a project. If a 523

specific fund is terminated because of the discontinuance of a 524
program or service established under division (B) of this 525
section, the county court may order that moneys remaining in the 526
fund be transferred to an account established under this 527
division for a similar purpose. 528

(2) As used in division (B) of this section: 529

(a) "Criminal cause" means a charge alleging the violation 530
of a statute or ordinance, or subsection of a statute or 531
ordinance, that requires a separate finding of fact or a 532
separate plea before disposition and of which the defendant may 533
be found guilty, whether filed as part of a multiple charge on a 534
single summons, citation, or complaint or as a separate charge 535
on a single summons, citation, or complaint. "Criminal cause" 536
does not include separate violations of the same statute or 537
ordinance, or subsection of the same statute or ordinance, 538
unless each charge is filed on a separate summons, citation, or 539
complaint. 540

(b) "Civil action or proceeding" means any civil 541
litigation that must be determined by judgment entry. 542

(C) Subject to division (E) of this section, the county 543
court shall collect in all its divisions except the small claims 544
division the sum of twenty-six dollars as additional filing fees 545
in each new civil action or proceeding for the charitable public 546
purpose of providing financial assistance to legal aid societies 547
that operate within the state and to support the office of the 548
state public defender. Subject to division (E) of this section, 549
the county court shall collect in its small claims division the 550
sum of eleven dollars as additional filing fees in each new 551
civil action or proceeding for the charitable public purpose of 552
providing financial assistance to legal aid societies that 553

operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other court costs imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio ~~legal assistance~~ access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio ~~legal assistance~~ access to justice foundation, the court shall forfeit the moneys the court retains under this

division to cover administrative costs, including the hiring of 585
any additional personnel necessary to implement this division, 586
and shall transmit to the treasurer of state all moneys 587
collected under this division, including the forfeited amount 588
retained for administrative costs, for deposit in the legal aid 589
fund. 590

(D) The county court shall establish by rule a schedule of 591
fees for miscellaneous services performed by the county court or 592
any of its judges in accordance with law. If judges of the court 593
of common pleas perform similar services, the fees prescribed in 594
the schedule shall not exceed the fees for those services 595
prescribed by the court of common pleas. 596

(E) Under the circumstances described in sections 2969.21 597
to 2969.27 of the Revised Code, the clerk of the county court 598
shall charge the fees and perform the other duties specified in 599
those sections. 600

Sec. 2303.201. (A) (1) The court of common pleas of any 601
county may determine that for the efficient operation of the 602
court additional funds are required to computerize the court, to 603
make available computerized legal research services, or to do 604
both. Upon making a determination that additional funds are 605
required for either or both of those purposes, the court shall 606
authorize and direct the clerk of the court of common pleas to 607
charge one additional fee, not to exceed six dollars, on the 608
filing of each cause of action or appeal under divisions (A), 609
(Q), and (U) of section 2303.20 of the Revised Code. 610

(2) All fees collected under division (A) (1) of this 611
section shall be paid to the county treasurer. The treasurer 612
shall place the funds from the fees in a separate fund to be 613
disbursed either upon an order of the court, subject to an 614

appropriation by the board of county commissioners, or upon an 615
order of the court, subject to the court making an annual report 616
available to the public listing the use of all such funds, in an 617
amount not greater than the actual cost to the court of 618
procuring and maintaining computerization of the court, 619
computerized legal research services, or both. 620

(3) If the court determines that the funds in the fund 621
described in division (A) (2) of this section are more than 622
sufficient to satisfy the purpose for which the additional fee 623
described in division (A) (1) of this section was imposed, the 624
court may declare a surplus in the fund and, subject to an 625
appropriation by the board of county commissioners, expend those 626
surplus funds, or upon an order of the court, subject to the 627
court making an annual report available to the public listing 628
the use of all such funds, expend those surplus funds, for other 629
appropriate technological expenses of the court. 630

(B) (1) The court of common pleas of any county may 631
determine that, for the efficient operation of the court, 632
additional funds are required to make technological advances in 633
or to computerize the office of the clerk of the court of common 634
pleas and, upon that determination, authorize and direct the 635
clerk of the court of common pleas to charge an additional fee, 636
not to exceed twenty dollars, on the filing of each cause of 637
action or appeal, on the filing, docketing, and endorsing of 638
each certificate of judgment, or on the docketing and indexing 639
of each aid in execution or petition to vacate, revive, or 640
modify a judgment under divisions (A), (P), (Q), (T), and (U) of 641
section 2303.20 of the Revised Code and not to exceed one dollar 642
each for the services described in divisions (B), (C), (D), (F), 643
(H), and (L) of section 2303.20 of the Revised Code. Subject to 644
division (B) (2) of this section, all moneys collected under 645

division (B) (1) of this section shall be paid to the county 646
treasurer to be disbursed, upon an order of the court of common 647
pleas and subject to appropriation by the board of county 648
commissioners, in an amount no greater than the actual cost to 649
the court of procuring and maintaining technology and computer 650
systems for the office of the clerk of the court of common 651
pleas. 652

(2) If the court of common pleas of a county makes the 653
determination described in division (B) (1) of this section, the 654
board of county commissioners of that county may issue one or 655
more general obligation bonds for the purpose of procuring and 656
maintaining the technology and computer systems for the office 657
of the clerk of the court of common pleas. In addition to the 658
purposes stated in division (B) (1) of this section for which the 659
moneys collected under that division may be expended, the moneys 660
additionally may be expended to pay debt charges on and 661
financing costs related to any general obligation bonds issued 662
pursuant to division (B) (2) of this section as they become due. 663
General obligation bonds issued pursuant to division (B) (2) of 664
this section are Chapter 133. securities. 665

(C) The court of common pleas shall collect the sum of 666
twenty-six dollars as additional filing fees in each new civil 667
action or proceeding for the charitable public purpose of 668
providing financial assistance to legal aid societies that 669
operate within the state and to support the office of the state 670
public defender. This division does not apply to a juvenile 671
division of a court of common pleas, except that an additional 672
filing fee of fifteen dollars shall apply to custody, 673
visitation, and parentage actions; to a probate division of a 674
court of common pleas, except that the additional filing fees 675
shall apply to name change, guardianship, adoption, and 676

decedents' estate proceedings; or to an execution on a judgment, 677
proceeding in aid of execution, or other post-judgment 678
proceeding arising out of a civil action. The filing fees 679
required to be collected under this division shall be in 680
addition to any other filing fees imposed in the action or 681
proceeding and shall be collected at the time of the filing of 682
the action or proceeding. The court shall not waive the payment 683
of the additional filing fees in a new civil action or 684
proceeding unless the court waives the advanced payment of all 685
filing fees in the action or proceeding. All such moneys 686
collected during a month except for an amount equal to up to one 687
per cent of those moneys retained to cover administrative costs 688
shall be transmitted on or before the twentieth day of the 689
following month by the clerk of the court to the treasurer of 690
state in a manner prescribed by the treasurer of state or by the 691
Ohio ~~legal assistance~~ access to justice foundation. The 692
treasurer of state shall deposit four per cent of the funds 693
collected under this division to the credit of the civil case 694
filing fee fund established under section 120.07 of the Revised 695
Code and ninety-six per cent of the funds collected under this 696
division to the credit of the legal aid fund established under 697
section 120.52 of the Revised Code. 698

The court may retain up to one per cent of the moneys it 699
collects under this division to cover administrative costs, 700
including the hiring of any additional personnel necessary to 701
implement this division. If the court fails to transmit to the 702
treasurer of state the moneys the court collects under this 703
division in a manner prescribed by the treasurer of state or by 704
the Ohio ~~legal assistance~~ access to justice foundation, the 705
court shall forfeit the moneys the court retains under this 706
division to cover administrative costs, including the hiring of 707

any additional personnel necessary to implement this division, 708
and shall transmit to the treasurer of state all moneys 709
collected under this division, including the forfeited amount 710
retained for administrative costs, for deposit in the legal aid 711
fund. 712

(D) On and after the thirtieth day after December 9, 1994, 713
the court of common pleas shall collect the sum of thirty-two 714
dollars as additional filing fees in each new action or 715
proceeding for annulment, divorce, or dissolution of marriage 716
for the purpose of funding shelters for victims of domestic 717
violence pursuant to sections 3113.35 to 3113.39 of the Revised 718
Code. The filing fees required to be collected under this 719
division shall be in addition to any other filing fees imposed 720
in the action or proceeding and shall be collected at the time 721
of the filing of the action or proceeding. The court shall not 722
waive the payment of the additional filing fees in a new action 723
or proceeding for annulment, divorce, or dissolution of marriage 724
unless the court waives the advanced payment of all filing fees 725
in the action or proceeding. On or before the twentieth day of 726
each month, all moneys collected during the immediately 727
preceding month pursuant to this division shall be deposited by 728
the clerk of the court into the county treasury in the special 729
fund used for deposit of additional marriage license fees as 730
described in section 3113.34 of the Revised Code. Upon their 731
deposit into the fund, the moneys shall be retained in the fund 732
and expended only as described in section 3113.34 of the Revised 733
Code. 734

(E) (1) The court of common pleas may determine that, for 735
the efficient operation of the court, additional funds are 736
necessary to acquire and pay for special projects of the court, 737
including, but not limited to, the acquisition of additional 738

facilities or the rehabilitation of existing facilities, the 739
acquisition of equipment, the hiring and training of staff, 740
community service programs, mediation or dispute resolution 741
services, the employment of magistrates, the training and 742
education of judges, acting judges, and magistrates, and other 743
related services. Upon that determination, the court by rule may 744
charge a fee, in addition to all other court costs, on the 745
filing of each criminal cause, civil action or proceeding, or 746
judgment by confession. 747

If the court of common pleas offers or requires a special 748
program or additional services in cases of a specific type, the 749
court by rule may assess an additional charge in a case of that 750
type, over and above court costs, to cover the special program 751
or service. The court shall adjust the special assessment 752
periodically, but not retroactively, so that the amount assessed 753
in those cases does not exceed the actual cost of providing the 754
service or program. 755

All moneys collected under division (E) of this section 756
shall be paid to the county treasurer for deposit into either a 757
general special projects fund or a fund established for a 758
specific special project. Moneys from a fund of that nature 759
shall be disbursed upon an order of the court, subject to an 760
appropriation by the board of county commissioners, in an amount 761
no greater than the actual cost to the court of a project. If a 762
specific fund is terminated because of the discontinuance of a 763
program or service established under division (E) of this 764
section, the court may order, subject to an appropriation by the 765
board of county commissioners, that moneys remaining in the fund 766
be transferred to an account established under this division for 767
a similar purpose. 768

(2) As used in division (E) of this section:	769
(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.	770 771 772 773 774 775 776 777 778 779 780
(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.	781 782
Sec. 3953.231. (A) (1) Each title insurance agent or title insurance company shall establish and maintain an interest-bearing trust account for the deposit of all non-directed escrow funds that meet the requirements of sections 1349.20 to 1349.22 of the Revised Code.	783 784 785 786 787
(2) The account shall be established and maintained in any federally insured bank, savings and loan association, credit union, or savings bank that is authorized to transact business in this state.	788 789 790 791
(3) The account shall be in the name of the title insurance agent or company, and shall be identified as an "interest on trust account" or "IOTA." The name of the account may contain additional identifying information to distinguish it from other accounts.	792 793 794 795 796
(4) The title insurance agent or company establishing the	797

account shall submit, in writing, to the superintendent of 798
insurance the name, account number, and location of the bank, 799
savings and loan association, credit union, or savings bank in 800
which the trust account is maintained. 801

(B) Each title insurance agent or company shall deposit 802
all non-directed escrow funds that are nominal in amount or are 803
to be held for a short period of time into the account 804
established under division (A) of this section no later than the 805
next business day after receipt. 806

(C) Each account established under division (A) of this 807
section shall comply with all of the following: 808

(1) All funds in the account shall be subject to 809
withdrawal or transfer upon request and without delay, or as 810
soon as permitted by law; 811

(2) The rate of interest payable on the account shall not 812
be less than the rate paid by the bank, savings and loan, credit 813
union, or savings bank to its regular depositors. The rate may 814
be higher if there is no impairment of the right to the 815
immediate withdrawal or transfer of the principal; 816

(3) All interest earned on the account, net of service 817
charges and other related charges, shall be transmitted to the 818
treasurer of state for deposit in the legal aid fund established 819
under section 120.52 of the Revised Code. No part of the 820
interest earned shall be paid to the title insurance agent or 821
company. 822

(D) The title insurance agent or company establishing an 823
account under division (A) of this section shall direct the 824
bank, savings and loan association, credit union, or savings 825
bank to do both of the following: 826

(1) Remit interest or dividends on the average monthly balance in the account, or as otherwise computed in accordance with the standard accounting practice of the bank, savings and loan association, credit union, or savings bank, less reasonable service charges and other related charges, to the treasurer of state at least quarterly for deposit in the legal aid fund established under section 120.52 of the Revised Code;

(2) At the time of each remittance, transmit to the treasurer of state, and if requested, to the Ohio ~~legal assistance~~ access to justice foundation, and the title insurance agent or company, a statement showing the name of the title insurance agent or company for whom the remittance is sent, the rate of interest applied, the accounting period, the net amount remitted to the treasurer of state for each account, the total remitted, the average account balance for each month of the period for which the report is made, and the amount deducted for service charges and other related charges.

(E) The statements and reports submitted by the bank, savings and loan association, credit union, or savings bank under this section, are not public records subject to section 149.43 of the Revised Code and shall be used only to administer the legal aid fund.

(F) No funds belonging to a title insurance agent or company shall be deposited into an account established under division (A) of this section except funds necessary to pay service charges and other related charges of the bank, savings and loan association, credit union, or savings bank that are in excess of earnings on the account.

(G) No liability arising out of any negligent act or omission of any title insurance agent or company with respect to

any account established under division (A) of this section shall 857
be imputed to the bank, savings and loan association, credit 858
union, or savings bank. 859

(H) No liability or responsibility arising out of any 860
negligent act or omission of any title insurance agent with 861
respect to any account established under division (A) of this 862
section shall be imputed to a title insurance company. 863

(I) The superintendent may adopt, in accordance with 864
Chapter 119. of the Revised Code, rules that pertain to the use 865
of accounts established under division (A) of this section and 866
to the enforcement of this section. 867

Sec. 4705.10. (A) All of the following apply to an 868
interest-bearing trust account established under authority of 869
section 4705.09 of the Revised Code: 870

(1) All funds in the account shall be subject to 871
withdrawal upon request and without delay, or as soon as is 872
permitted by federal law; 873

(2) The rate of interest payable on the account shall not 874
be less than the rate paid by the depository institution to 875
regular, nonattorney depositors. Higher rates offered by the 876
institution to customers whose deposits exceed certain time or 877
quantity qualifications, such as those offered in the form of 878
certificates of deposit, may be obtained by a person or law firm 879
establishing the account if there is no impairment of the right 880
to withdraw or transfer principal immediately. 881

(3) The depository institution shall be directed, by the 882
person or law firm establishing the account, to do all of the 883
following: 884

(a) Remit interest or dividends, whichever is applicable, 885

on the average monthly balance in the account or as otherwise 886
computed in accordance with the institution's standard 887
accounting practice, less reasonable service charges, to the 888
treasurer of state at least quarterly for deposit in the legal 889
aid fund established under section 120.52 of the Revised Code; 890

(b) Transmit to the treasurer of state, upon its request, 891
to the Ohio ~~Legal Assistance Foundation~~ access to justice 892
foundation, and the depositing attorney, law firm, or legal 893
professional association upon the attorney's, firm's, or 894
association's request, at the time of each remittance required 895
by division (A) (3) (a) of this section, a statement showing the 896
name of the attorney for whom or the law firm or legal 897
professional association for which the remittance is sent, the 898
rate of interest applied, the accounting period, the net amount 899
remitted to the treasurer of state for each account, the total 900
remitted, the average account balance for each month of the 901
period for which the report is made, and the amount deducted for 902
service charges; 903

(4) The depository institution shall notify the office of 904
disciplinary counsel or other entity designated by the supreme 905
court on each occasion when a properly payable instrument is 906
presented for payment from the account, and the account contains 907
insufficient funds. The depository institution shall provide 908
this notice without regard to whether the instrument is honored 909
by the depository institution. The depository institution shall 910
provide the notice described in division (A) (4) of this section 911
by electronic or other means within five banking days of the 912
date that the instrument was honored or returned as dishonored. 913
The notice shall contain all of the following: 914

(a) The name and address of the depository institution; 915

(b) The name and address of the lawyer, law firm, or legal professional association that maintains the account;	916 917
(c) The account number and either the amount of the overdraft and the date issued or the amount of the dishonored instrument and the date returned.	918 919 920
(B) (1) The statements and reports of individual depositor information made under divisions (A) (3) and (4) of this section are confidential and shall be used only for purposes of administering the legal aid fund and for enforcement of the rules of professional conduct adopted by the supreme court.	921 922 923 924 925
(2) A depository institution may charge the lawyer, law firm, or legal professional association that maintains the account with fees associated with producing and mailing a notice required by division (A) (4) of this section but shall not deduct such fees from the interest earned on the account.	926 927 928 929 930
Sec. 5715.19. (A) As used in this section, "member" has the same meaning as in section 1705.01 of the Revised Code, and "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.	931 932 933 934
(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 or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:	935 936 937 938 939 940 941
(a) Any classification made under section 5713.041 of the Revised Code;	942 943
(b) Any determination made under section 5713.32 or	944

5713.35 of the Revised Code;	945
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	946 947
(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;	948 949 950 951
(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;	952 953 954 955
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	956 957
If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the filing date.	958 959 960 961 962
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	963 964 965 966 967 968 969 970 971 972 973

Revised Code, who is retained by such a person; if the person is 974
a firm, company, association, partnership, limited liability 975
company, or corporation, an officer, a salaried employee, a 976
partner, or a member of that person; if the person is a trust, a 977
trustee of the trust; the board of county commissioners; the 978
prosecuting attorney or treasurer of the county; the board of 979
township trustees of any township with territory within the 980
county; the board of education of any school district with any 981
territory in the county; or the mayor or legislative authority 982
of any municipal corporation with any territory in the county 983
may file such a complaint regarding any such determination 984
affecting any real property in the county, except that a person 985
owning taxable real property in another county may file such a 986
complaint only with regard to any such determination affecting 987
real property in the county that is located in the same taxing 988
district as that person's real property is located. The county 989
auditor shall present to the county board of revision all 990
complaints filed with the auditor. 991

(2) As used in division (A) (2) of this section, "interim 992
period" means, for each county, the tax year to which section 993
5715.24 of the Revised Code applies and each subsequent tax year 994
until the tax year in which that section applies again. 995

No person, board, or officer shall file a complaint 996
against the valuation or assessment of any parcel that appears 997
on the tax list if it filed a complaint against the valuation or 998
assessment of that parcel for any prior tax year in the same 999
interim period, unless the person, board, or officer alleges 1000
that the valuation or assessment should be changed due to one or 1001
more of the following circumstances that occurred after the tax 1002
lien date for the tax year for which the prior complaint was 1003
filed and that the circumstances were not taken into 1004

consideration with respect to the prior complaint: 1005

(a) The property was sold in an arm's length transaction, 1006
as described in section 5713.03 of the Revised Code; 1007

(b) The property lost value due to some casualty; 1008

(c) Substantial improvement was added to the property; 1009

(d) An increase or decrease of at least fifteen per cent 1010
in the property's occupancy has had a substantial economic 1011
impact on the property. 1012

(3) If a county board of revision, the board of tax 1013
appeals, or any court dismisses a complaint filed under this 1014
section or section 5715.13 of the Revised Code for the reason 1015
that the act of filing the complaint was the unauthorized 1016
practice of law or the person filing the complaint was engaged 1017
in the unauthorized practice of law, the party affected by a 1018
decrease in valuation or the party's agent, or the person owning 1019
taxable real property in the county or in a taxing district with 1020
territory in the county, may refile the complaint, 1021
notwithstanding division (A) (2) of this section. 1022

(4) (a) No complaint filed under this section or section 1023
5715.13 of the Revised Code shall be dismissed for the reason 1024
that the complaint fails to accurately identify the owner of the 1025
property that is the subject of the complaint. 1026

(b) If a complaint fails to accurately identify the owner 1027
of the property that is the subject of the complaint, the board 1028
of revision shall exercise due diligence to ensure the correct 1029
property owner is notified as required by divisions (B) and (C) 1030
of this section. 1031

(5) Notwithstanding division (A) (2) of this section, a 1032

person, board, or officer may file a complaint against the 1033
valuation or assessment of any parcel that appears on the tax 1034
list if it filed a complaint against the valuation or assessment 1035
of that parcel for any prior tax year in the same interim period 1036
if the person, board, or officer withdrew the complaint before 1037
the complaint was heard by the board. 1038

(B) Within thirty days after the last date such complaints 1039
may be filed, the auditor shall give notice of each complaint in 1040
which the stated amount of overvaluation, undervaluation, 1041
discriminatory valuation, illegal valuation, or incorrect 1042
determination is at least seventeen thousand five hundred 1043
dollars to each property owner whose property is the subject of 1044
the complaint, if the complaint was not filed by the owner or 1045
the owner's spouse, and to each board of education whose school 1046
district may be affected by the complaint. Within thirty days 1047
after receiving such notice, a board of education; a property 1048
owner; the owner's spouse; an individual who is retained by such 1049
an owner and who holds a designation from a professional 1050
assessment organization, such as the institute for professionals 1051
in taxation, the national council of property taxation, or the 1052
international association of assessing officers; a public 1053
accountant who holds a permit under section 4701.10 of the 1054
Revised Code, a general or residential real estate appraiser 1055
licensed or certified under Chapter 4763. of the Revised Code, 1056
or a real estate broker licensed under Chapter 4735. of the 1057
Revised Code, who is retained by such a person; or, if the 1058
property owner is a firm, company, association, partnership, 1059
limited liability company, corporation, or trust, an officer, a 1060
salaried employee, a partner, a member, or trustee of that 1061
property owner, may file a complaint in support of or objecting 1062
to the amount of alleged overvaluation, undervaluation, 1063

discriminatory valuation, illegal valuation, or incorrect 1064
determination stated in a previously filed complaint or 1065
objecting to the current valuation. Upon the filing of a 1066
complaint under this division, the board of education or the 1067
property owner shall be made a party to the action. 1068

(C) Each board of revision shall notify any complainant 1069
and also the property owner, if the property owner's address is 1070
known, when a complaint is filed by one other than the property 1071
owner, not less than ten days prior to the hearing, either by 1072
certified mail or, if the board has record of an internet 1073
identifier of record associated with the owner, by ordinary mail 1074
and by that internet identifier of record of the time and place 1075
the same will be heard. The board of revision shall hear and 1076
render its decision on a complaint within ~~ninety one hundred~~ 1077
eighty days after the ~~filing thereof last day a complaint may be~~ 1078
filed with the board under division (A) (1) of this section or, 1079
~~except that~~ if a complaint is filed within thirty days after 1080
receiving notice from the auditor as provided in division (B) of 1081
this section, ~~the board shall hear and render its decision~~ 1082
within ~~ninety one hundred eighty~~ eighty days after such filing. 1083

(D) The determination of any such complaint shall relate 1084
back to the date when the lien for taxes or recoupment charges 1085
for the current year attached or the date as of which liability 1086
for such year was determined. Liability for taxes and recoupment 1087
charges for such year and each succeeding year until the 1088
complaint is finally determined and for any penalty and interest 1089
for nonpayment thereof within the time required by law shall be 1090
based upon the determination, valuation, or assessment as 1091
finally determined. Each complaint shall state the amount of 1092
overvaluation, undervaluation, discriminatory valuation, illegal 1093
valuation, or incorrect classification or determination upon 1094

which the complaint is based. The treasurer shall accept any 1095
amount tendered as taxes or recoupment charge upon property 1096
concerning which a complaint is then pending, computed upon the 1097
claimed valuation as set forth in the complaint. If a complaint 1098
filed under this section for the current year is not determined 1099
by the board within the time prescribed for such determination, 1100
the complaint and any proceedings in relation thereto shall be 1101
continued by the board as a valid complaint for any ensuing year 1102
until such complaint is finally determined by the board or upon 1103
any appeal from a decision of the board. In such case, the 1104
original complaint shall continue in effect without further 1105
filing by the original taxpayer, the original taxpayer's 1106
assignee, or any other person or entity authorized to file a 1107
complaint under this section. 1108

(E) If a taxpayer files a complaint as to the 1109
classification, valuation, assessment, or any determination 1110
affecting the taxpayer's own property and tenders less than the 1111
full amount of taxes or recoupment charges as finally 1112
determined, an interest charge shall accrue as follows: 1113

(1) If the amount finally determined is less than the 1114
amount billed but more than the amount tendered, the taxpayer 1115
shall pay interest at the rate per annum prescribed by section 1116
5703.47 of the Revised Code, computed from the date that the 1117
taxes were due on the difference between the amount finally 1118
determined and the amount tendered. This interest charge shall 1119
be in lieu of any penalty or interest charge under section 1120
323.121 of the Revised Code unless the taxpayer failed to file a 1121
complaint and tender an amount as taxes or recoupment charges 1122
within the time required by this section, in which case section 1123
323.121 of the Revised Code applies. 1124

(2) If the amount of taxes finally determined is equal to 1125
or greater than the amount billed and more than the amount 1126
tendered, the taxpayer shall pay interest at the rate prescribed 1127
by section 5703.47 of the Revised Code from the date the taxes 1128
were due on the difference between the amount finally determined 1129
and the amount tendered, such interest to be in lieu of any 1130
interest charge but in addition to any penalty prescribed by 1131
section 323.121 of the Revised Code. 1132

(F) Upon request of a complainant, the tax commissioner 1133
shall determine the common level of assessment of real property 1134
in the county for the year stated in the request that is not 1135
valued under section 5713.31 of the Revised Code, which common 1136
level of assessment shall be expressed as a percentage of true 1137
value and the common level of assessment of lands valued under 1138
such section, which common level of assessment shall also be 1139
expressed as a percentage of the current agricultural use value 1140
of such lands. Such determination shall be made on the basis of 1141
the most recent available sales ratio studies of the 1142
commissioner and such other factual data as the commissioner 1143
deems pertinent. 1144

(G) A complainant shall provide to the board of revision 1145
all information or evidence within the complainant's knowledge 1146
or possession that affects the real property that is the subject 1147
of the complaint. A complainant who fails to provide such 1148
information or evidence is precluded from introducing it on 1149
appeal to the board of tax appeals or the court of common pleas, 1150
except that the board of tax appeals or court may admit and 1151
consider the evidence if the complainant shows good cause for 1152
the complainant's failure to provide the information or evidence 1153
to the board of revision. 1154

(H) In case of the pendency of any proceeding in court 1155
based upon an alleged excessive, discriminatory, or illegal 1156
valuation or incorrect classification or determination, the 1157
taxpayer may tender to the treasurer an amount as taxes upon 1158
property computed upon the claimed valuation as set forth in the 1159
complaint to the court. The treasurer may accept the tender. If 1160
the tender is not accepted, no penalty shall be assessed because 1161
of the nonpayment of the full taxes assessed. 1162

Section 2. That existing sections 120.52, 120.521, 120.53, 1163
1901.26, 1907.24, 2303.201, 3953.231, 4705.10, and 5715.19 of 1164
the Revised Code are hereby repealed. 1165

Section 3. The amendment by this act of section 5715.19 of 1166
the Revised Code applies to complaints filed under that section 1167
on or after the effective date of this act. 1168