

As Reported by the House Ways and Means Committee

133rd General Assembly

Regular Session

2019-2020

Am. H. B. No. 47

Representative Greenspan

Cosponsor: Representative Rogers

A BILL

To amend section 5715.19 of the Revised Code to 1
increase the time within which property tax 2
complaints must be decided. 3

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

Section 1. That section 5715.19 of the Revised Code be 4
amended to read as follows: 5

Sec. 5715.19. (A) As used in this section, "member" has 6
the same meaning as in section 1705.01 of the Revised Code, and 7
"internet identifier of record" has the same meaning as in 8
section 9.312 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 107
person, board, or officer may file a complaint against the 108
valuation or assessment of any parcel that appears on the tax 109
list if it filed a complaint against the valuation or assessment 110
of that parcel for any prior tax year in the same interim period 111
if the person, board, or officer withdrew the complaint before 112
the complaint was heard by the board. 113

(B) Within thirty days after the last date such complaints 114
may be filed, the auditor shall give notice of each complaint in 115
which the stated amount of overvaluation, undervaluation, 116
discriminatory valuation, illegal valuation, or incorrect 117
determination is at least seventeen thousand five hundred 118
dollars to each property owner whose property is the subject of 119
the complaint, if the complaint was not filed by the owner or 120
the owner's spouse, and to each board of education whose school 121
district may be affected by the complaint. Within thirty days 122
after receiving such notice, a board of education; a property 123
owner; the owner's spouse; an individual who is retained by such 124
an owner and who holds a designation from a professional 125
assessment organization, such as the institute for professionals 126
in taxation, the national council of property taxation, or the 127
international association of assessing officers; a public 128
accountant who holds a permit under section 4701.10 of the 129
Revised Code, a general or residential real estate appraiser 130
licensed or certified under Chapter 4763. of the Revised Code, 131
or a real estate broker licensed under Chapter 4735. of the 132
Revised Code, who is retained by such a person; or, if the 133
property owner is a firm, company, association, partnership, 134
limited liability company, corporation, or trust, an officer, a 135
salaried employee, a partner, a member, or trustee of that 136
property owner, may file a complaint in support of or objecting 137

to the amount of alleged overvaluation, undervaluation, 138
discriminatory valuation, illegal valuation, or incorrect 139
determination stated in a previously filed complaint or 140
objecting to the current valuation. Upon the filing of a 141
complaint under this division, the board of education or the 142
property owner shall be made a party to the action. 143

(C) Each board of revision shall notify any complainant 144
and also the property owner, if the property owner's address is 145
known, when a complaint is filed by one other than the property 146
owner, not less than ten days prior to the hearing, either by 147
certified mail or, if the board has record of an internet 148
identifier of record associated with the owner, by ordinary mail 149
and by that internet identifier of record of the time and place 150
the same will be heard. The board of revision shall hear and 151
render its decision on a complaint within ~~ninety one hundred~~ 152
eighty days after the ~~filing thereof last day a complaint may be~~ 153
filed with the board under division (A) (1) of this section or, 154
~~except that~~ if a complaint is filed within thirty days after 155
receiving notice from the auditor as provided in division (B) of 156
this section, ~~the board shall hear and render its decision~~ 157
within ~~ninety one hundred eighty~~ eighty days after such filing. 158

(D) The determination of any such complaint shall relate 159
back to the date when the lien for taxes or recoupment charges 160
for the current year attached or the date as of which liability 161
for such year was determined. Liability for taxes and recoupment 162
charges for such year and each succeeding year until the 163
complaint is finally determined and for any penalty and interest 164
for nonpayment thereof within the time required by law shall be 165
based upon the determination, valuation, or assessment as 166
finally determined. Each complaint shall state the amount of 167
overvaluation, undervaluation, discriminatory valuation, illegal 168

valuation, or incorrect classification or determination upon 169
which the complaint is based. The treasurer shall accept any 170
amount tendered as taxes or recoupment charge upon property 171
concerning which a complaint is then pending, computed upon the 172
claimed valuation as set forth in the complaint. If a complaint 173
filed under this section for the current year is not determined 174
by the board within the time prescribed for such determination, 175
the complaint and any proceedings in relation thereto shall be 176
continued by the board as a valid complaint for any ensuing year 177
until such complaint is finally determined by the board or upon 178
any appeal from a decision of the board. In such case, the 179
original complaint shall continue in effect without further 180
filing by the original taxpayer, the original taxpayer's 181
assignee, or any other person or entity authorized to file a 182
complaint under this section. 183

(E) If a taxpayer files a complaint as to the 184
classification, valuation, assessment, or any determination 185
affecting the taxpayer's own property and tenders less than the 186
full amount of taxes or recoupment charges as finally 187
determined, an interest charge shall accrue as follows: 188

(1) If the amount finally determined is less than the 189
amount billed but more than the amount tendered, the taxpayer 190
shall pay interest at the rate per annum prescribed by section 191
5703.47 of the Revised Code, computed from the date that the 192
taxes were due on the difference between the amount finally 193
determined and the amount tendered. This interest charge shall 194
be in lieu of any penalty or interest charge under section 195
323.121 of the Revised Code unless the taxpayer failed to file a 196
complaint and tender an amount as taxes or recoupment charges 197
within the time required by this section, in which case section 198
323.121 of the Revised Code applies. 199

(2) If the amount of taxes finally determined is equal to 200
or greater than the amount billed and more than the amount 201
tendered, the taxpayer shall pay interest at the rate prescribed 202
by section 5703.47 of the Revised Code from the date the taxes 203
were due on the difference between the amount finally determined 204
and the amount tendered, such interest to be in lieu of any 205
interest charge but in addition to any penalty prescribed by 206
section 323.121 of the Revised Code. 207

(F) Upon request of a complainant, the tax commissioner 208
shall determine the common level of assessment of real property 209
in the county for the year stated in the request that is not 210
valued under section 5713.31 of the Revised Code, which common 211
level of assessment shall be expressed as a percentage of true 212
value and the common level of assessment of lands valued under 213
such section, which common level of assessment shall also be 214
expressed as a percentage of the current agricultural use value 215
of such lands. Such determination shall be made on the basis of 216
the most recent available sales ratio studies of the 217
commissioner and such other factual data as the commissioner 218
deems pertinent. 219

(G) A complainant shall provide to the board of revision 220
all information or evidence within the complainant's knowledge 221
or possession that affects the real property that is the subject 222
of the complaint. A complainant who fails to provide such 223
information or evidence is precluded from introducing it on 224
appeal to the board of tax appeals or the court of common pleas, 225
except that the board of tax appeals or court may admit and 226
consider the evidence if the complainant shows good cause for 227
the complainant's failure to provide the information or evidence 228
to the board of revision. 229

(H) In case of the pendency of any proceeding in court 230
based upon an alleged excessive, discriminatory, or illegal 231
valuation or incorrect classification or determination, the 232
taxpayer may tender to the treasurer an amount as taxes upon 233
property computed upon the claimed valuation as set forth in the 234
complaint to the court. The treasurer may accept the tender. If 235
the tender is not accepted, no penalty shall be assessed because 236
of the nonpayment of the full taxes assessed. 237

Section 2. That existing section 5715.19 of the Revised 238
Code is hereby repealed. 239

Section 3. The amendment by this act of section 5715.19 of 240
the Revised Code applies to complaints filed under that section 241
for tax years beginning on or after the effective date of this 242
act. 243