

As Introduced

133rd General Assembly

Regular Session

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H. B. No. 751

Representative Hillyer

Cosponsors: Representatives Seitz, Lang

A BILL

To amend section 5715.19 of the Revised Code to 1
modify the law regarding property tax valuation 2
complaints. 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, and "interim period" means, 9
for each county, the tax year to which section 5715.24 of the 10
Revised Code applies and each subsequent tax year until the tax 11
year in which that section applies again. 12

(1) Subject to division (A)(2) of this section, a 13
complaint against any of the following determinations for the 14
current tax year shall be filed with the county auditor on or 15
before the thirty-first day of March of the ensuing tax year or 16
the date of closing of the collection for the first half of real 17
and public utility property taxes for the current tax year, 18

whichever is later:	19
(a) Any classification made under section 5713.041 of the Revised Code;	20 21
(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;	22 23
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	24 25
(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;	26 27 28 29
(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;	30 31 32 33
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	34 35
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.	36 37 38 39 40
Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; <u>a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease</u>	41 42 43 44 45 46

allows, or the property owner otherwise authorizes, the tenant 47
to file such a complaint with respect to the property; an 48
individual who is retained by such a person or tenant and who 49
holds a designation from a professional assessment organization, 50
such as the institute for professionals in taxation, the 51
national council of property taxation, or the international 52
association of assessing officers; a public accountant who holds 53
a permit under section 4701.10 of the Revised Code, a general or 54
residential real estate appraiser licensed or certified under 55
Chapter 4763. of the Revised Code, or a real estate broker 56
licensed under Chapter 4735. of the Revised Code, who is 57
retained by such a person or tenant; if the person or tenant is 58
a firm, company, association, partnership, limited liability 59
company, or corporation, an officer, a salaried employee, a 60
partner, or a member of that person or tenant; if the person or 61
tenant is a trust, a trustee of the trust; the board of county 62
commissioners; the prosecuting attorney or treasurer of the 63
county; the board of township trustees of any township with 64
territory within the county; the board of education of any 65
school district with any territory in the county; or the mayor 66
or legislative authority of any municipal corporation with any 67
territory in the county may file such a complaint regarding any 68
such determination affecting any real property in the county, 69
except that a person owning taxable real property in another 70
county may file such a complaint only with regard to any such 71
determination affecting real property in the county that is 72
located in the same taxing district as that person's real 73
property is located. The county auditor shall present to the 74
county board of revision all complaints filed with the auditor. 75

(2) ~~As used in division (A)(2) of this section, "interim~~ 76
~~period" means, for each county, the tax year to which section~~ 77

~~5715.24 of the Revised Code applies and each subsequent tax year~~ 78
~~until the tax year in which that section applies again.~~ 79

No person, board, or officer shall file a complaint 80
against the valuation or assessment of any parcel that appears 81
on the tax list if it filed a complaint against the valuation or 82
assessment of that parcel for any prior tax year in the same 83
interim period, unless the person, board, or officer alleges 84
that the valuation or assessment should be changed due to one or 85
more of the following circumstances that occurred after the tax 86
lien date for the tax year for which the prior complaint was 87
filed and that the circumstances were not taken into 88
consideration with respect to the prior complaint: 89

(a) The property was sold in an arm's length transaction, 90
as described in section 5713.03 of the Revised Code; 91

(b) The property lost value due to some casualty; 92

(c) Substantial improvement was added to the property; 93

(d) An increase or decrease of at least fifteen per cent 94
in the property's occupancy has had a substantial economic 95
impact on the property. 96

(3) If a county board of revision, the board of tax 97
appeals, or any court dismisses a complaint filed under this 98
section or section 5715.13 of the Revised Code for the reason 99
that the act of filing the complaint was the unauthorized 100
practice of law or the person filing the complaint was engaged 101
in the unauthorized practice of law, the party affected by a 102
decrease in valuation or the party's agent, or the person owning 103
taxable real property in the county or in a taxing district with 104
territory in the county, may refile the complaint, 105
notwithstanding division (A) (2) of this section. 106

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

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

(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.

(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; a tenant of the owner, if that tenant would be eligible to file a complaint under division (A) of this section with respect to the property; an individual who is retained by such an owner or tenant and who holds a designation

from a professional assessment organization, such as the 137
institute for professionals in taxation, the national council of 138
property taxation, or the international association of assessing 139
officers; a public accountant who holds a permit under section 140
4701.10 of the Revised Code, a general or residential real 141
estate appraiser licensed or certified under Chapter 4763. of 142
the Revised Code, or a real estate broker licensed under Chapter 143
4735. of the Revised Code, who is retained by such a ~~person~~an 144
owner or tenant; or, if the ~~property owner~~ or tenant is a firm, 145
company, association, partnership, limited liability company, 146
corporation, or trust, an officer, a salaried employee, a 147
partner, a member, or trustee of that ~~property owner~~ or tenant, 148
may file a complaint in support of or objecting to the amount of 149
alleged overvaluation, undervaluation, discriminatory valuation, 150
illegal valuation, or incorrect determination stated in a 151
previously filed complaint or objecting to the current 152
valuation. Upon the filing of a complaint under this division, 153
the board of education ~~or the~~, property owner, or tenant shall 154
be made a party to the action. 155

(C) Each board of revision shall notify any complainant 156
and also the property owner, if the property owner's address is 157
known, when a complaint is filed by one other than the property 158
owner, not less than ten days prior to the hearing, either by 159
certified mail or, if the board has record of an internet 160
identifier of record associated with the owner, by ordinary mail 161
and by that internet identifier of record of the time and place 162
the same will be heard. The board of revision shall hear and 163
render its decision on a complaint within ninety days after the 164
filing thereof with the board, except that if a complaint is 165
filed within thirty days after receiving notice from the auditor 166
as provided in division (B) of this section, the board shall 167

hear and render its decision within ninety days after such 168
filing. 169

(D) The determination of any such complaint shall relate 170
back to the date when the lien for taxes or recoupment charges 171
for the current year attached or the date as of which liability 172
for such year was determined. Liability for taxes and recoupment 173
charges for such year and each succeeding year ~~until occurring~~ 174
in the same interim period in which the complaint is filed and 175
beginning before the complaint is finally determined, and for 176
any penalty and interest for nonpayment thereof within the time 177
required by law, shall be based upon the determination, 178
valuation, or assessment as finally determined. Each complaint 179
shall state the amount of overvaluation, undervaluation, 180
discriminatory valuation, illegal valuation, or incorrect 181
classification or determination upon which the complaint is 182
based. The treasurer shall accept any amount tendered as taxes 183
or recoupment charge upon property concerning which a complaint 184
is then pending, computed upon the claimed valuation as set 185
forth in the complaint. If a complaint filed under this section 186
for the current year is not determined by the board within the 187
time prescribed for such determination, the complaint and any 188
proceedings in relation thereto shall be continued by the board 189
as a valid complaint for any ensuing year ~~until occurring in the~~ 190
same interim period in which the complaint is filed and 191
beginning before such complaint is finally determined by the 192
board or ~~upon before any determination on an appeal from a~~ 193
decision of the board. In such case, the original complaint 194
shall continue in effect without further filing by the original 195
taxpayer, the original taxpayer's assignee, or any other person 196
or entity authorized to file a complaint under this section. 197

(E) If a taxpayer files a complaint as to the 198

classification, valuation, assessment, or any determination 199
affecting the taxpayer's own property and tenders less than the 200
full amount of taxes or recoupment charges as finally 201
determined, an interest charge shall accrue as follows: 202

(1) If the amount finally determined is less than the 203
amount billed but more than the amount tendered, the taxpayer 204
shall pay interest at the rate per annum prescribed by section 205
5703.47 of the Revised Code, computed from the date that the 206
taxes were due on the difference between the amount finally 207
determined and the amount tendered. This interest charge shall 208
be in lieu of any penalty or interest charge under section 209
323.121 of the Revised Code unless the taxpayer failed to file a 210
complaint and tender an amount as taxes or recoupment charges 211
within the time required by this section, in which case section 212
323.121 of the Revised Code applies. 213

(2) If the amount of taxes finally determined is equal to 214
or greater than the amount billed and more than the amount 215
tendered, the taxpayer shall pay interest at the rate prescribed 216
by section 5703.47 of the Revised Code from the date the taxes 217
were due on the difference between the amount finally determined 218
and the amount tendered, such interest to be in lieu of any 219
interest charge but in addition to any penalty prescribed by 220
section 323.121 of the Revised Code. 221

(F) Upon request of a complainant, the tax commissioner 222
shall determine the common level of assessment of real property 223
in the county for the year stated in the request that is not 224
valued under section 5713.31 of the Revised Code, which common 225
level of assessment shall be expressed as a percentage of true 226
value and the common level of assessment of lands valued under 227
such section, which common level of assessment shall also be 228

expressed as a percentage of the current agricultural use value 229
of such lands. Such determination shall be made on the basis of 230
the most recent available sales ratio studies of the 231
commissioner and such other factual data as the commissioner 232
deems pertinent. 233

(G) A complainant shall provide to the board of revision 234
all information or evidence within the complainant's knowledge 235
or possession that affects the real property that is the subject 236
of the complaint. A complainant who fails to provide such 237
information or evidence is precluded from introducing it on 238
appeal to the board of tax appeals or the court of common pleas, 239
except that the board of tax appeals or court may admit and 240
consider the evidence if the complainant shows good cause for 241
the complainant's failure to provide the information or evidence 242
to the board of revision. 243

(H) In case of the pendency of any proceeding in court 244
based upon an alleged excessive, discriminatory, or illegal 245
valuation or incorrect classification or determination, the 246
taxpayer may tender to the treasurer an amount as taxes upon 247
property computed upon the claimed valuation as set forth in the 248
complaint to the court. The treasurer may accept the tender. If 249
the tender is not accepted, no penalty shall be assessed because 250
of the nonpayment of the full taxes assessed. 251

Section 2. That existing section 5715.19 of the Revised 252
Code is hereby repealed. 253

Section 3. (A) As used in this section: 254

(1) "Valuation complaint" means a complaint filed under 255
section 5715.19 of the Revised Code against a determination 256
described in division (A)(1)(d) or (e) of that section, a 257

complaint filed in response to such a complaint under division 258
(B) of that section, or a complaint filed under section 5715.13 259
of the Revised Code. 260

(2) "Eligible person" means an owner of property that is 261
the subject of a valuation complaint, the owner's spouse, a 262
person retained by the owner and described in division (A) of 263
section 5715.19 of the Revised Code, or, if the owner is not an 264
individual, an officer, salaried employee, partner, member, or 265
trustee of the owner. 266

(3) "State COVID-19 order" means any of the following, 267
issued on or after March 9, 2020, as the result of or in 268
response to the COVID-19 pandemic: 269

(a) An executive order issued by the Governor; 270

(b) An order issued by the Director of Health under 271
section 3701.13 of the Revised Code; 272

(c) Any other order authorized by the Revised Code issued 273
by another state official or state agency. 274

(B) Subject to section 5715.19 of the Revised Code, an 275
eligible person may request in a valuation complaint for tax 276
year 2020 one or both of the following: 277

(1) That the true value in money of the property be 278
determined according to the approach or approaches to valuation 279
described in rule 5703-25-07 of the Administrative Code most 280
applicable to the property, after accounting for factors 281
occurring after January 1, 2020, in that tax year that would 282
cause adjustments to the valuation under that approach or those 283
approaches; 284

(2) That the assessment of true value in money of the 285

property account for any reduction in true value arising as a 286
result of the COVID-19 pandemic, or a state COVID-19 order, that 287
occurred after January 1, 2020, in that tax year. 288

(C) (1) For any valuation complaint filed by an eligible 289
person for tax year 2020 that includes a request described in 290
division (B) (1) of this section, the board of revision shall 291
consider evidence of true value determined according to the 292
applicable approach or approaches as described in that division. 293

(2) For any valuation complaint filed by an eligible 294
person for tax year 2020 that includes a request described in 295
division (B) (2) of this section, the board of revision shall 296
consider evidence of diminished true value after January 1, 297
2020, resulting from the COVID-19 pandemic or any state COVID-19 298
orders, and, if the board determines that this evidence is 299
satisfactory, shall adjust the property's true value in money 300
for tax year 2020 to reflect that diminished valuation. 301

(D) Notwithstanding division (A) (2) of section 5715.19 of 302
the Revised Code, an eligible person may file a valuation 303
complaint that includes a request described in division (B) (1) 304
or (2) of this section even if the person filed a complaint 305
under section 5715.19 of the Revised Code in the same interim 306
period, as that term is defined in division (A) of that section. 307

Section 4. The amendment by this act of section 5715.19 of 308
the Revised Code applies to complaints or counterclaims to 309
complaints filed for tax year 2020 or any tax year thereafter. 310