

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 412**

**Representatives Stoltzfus, Roemer**

**Cosponsors: Representatives Jordan, Hall, Hillyer, Riedel, Seitz**

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**A BILL**

To amend sections 5705.341, 5715.19, 5717.01, 1  
5717.011, and 5717.02 of the Revised Code to 2  
require mailing addresses to which certain tax 3  
complaints and appeals are filed to be published 4  
online. 5

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

**Section 1.** That sections 5705.341, 5715.19, 5717.01, 6  
5717.011, and 5717.02 of the Revised Code be amended to read as 7  
follows: 8

**Sec. 5705.341.** Any person required to pay taxes on real, 9  
public utility, or tangible personal property in any taxing 10  
district or other political subdivision of this state may appeal 11  
to the board of tax appeals from the action of the county budget 12  
commission of any county which relates to the fixing of uniform 13  
rates of taxation and the rate necessary to be levied by each 14  
taxing authority within a subdivision, taxing unit, library 15  
district, or association library district and which action has 16  
been certified by the county budget commission to the taxing 17  
authority of any political subdivision or other taxing district 18

within the county. 19

Such appeal shall be in writing and shall set forth the 20  
tax rate complained of and the reason that such a tax rate is 21  
not necessary to produce the revenue needed by the taxing 22  
district or political subdivision for the ensuing fiscal year as 23  
those needs are set out in the tax budget of said taxing unit 24  
or, if adoption of a tax budget was waived under section 25  
5705.281 of the Revised Code, as set out in such other 26  
information the district or subdivision was required to provide 27  
under that section, or that the action of the budget commission 28  
appealed from does not otherwise comply with sections 5705.01 to 29  
5705.47 of the Revised Code. ~~The~~ 30

The notice of appeal shall be filed with the board of tax 31  
appeals, and a true copy thereof shall be filed with the tax 32  
commissioner, the county auditor, and with the fiscal officer of 33  
each taxing district or political subdivision authorized to levy 34  
the tax complained of, and such notice of appeal and copies 35  
thereof must be filed within thirty days after the budget 36  
commission has certified its action as provided by section 37  
5705.34 of the Revised Code. Such notice of appeal and the 38  
copies thereof may be filed either in person or by certified 39  
mail. If filed by certified mail, the date of the United States 40  
postmark placed on the sender's receipt by the postal employee 41  
to whom the notice of appeal is presented shall be treated as 42  
the date of filing. 43

The board of tax appeals shall publish on its web site the 44  
address to which notices of appeal are filed with the board by 45  
certified mail. Upon receipt of a notice of appeal, the board of 46  
tax appeals shall provide written notice, electronically or by 47  
mail, to the appellant stating that the appeal has been received 48

by the board. The board of tax appeals shall accept a notice of 49  
appeal filed more than thirty days after the budget commission 50  
has certified its action under section 5705.34 of the Revised 51  
Code if the appeal was sent by certified mail before such 52  
deadline to an incorrect address published on the board's web 53  
site. 54

Prior to filing the appeal provided by this section, the 55  
appellant shall deposit with the county auditor of the county 56  
or, in the event the appeal concerns joint taxing districts in 57  
two or more counties, with the county auditor of the county with 58  
the greatest valuation of taxable property the sum of five 59  
hundred dollars to cover the costs of the proceeding. The county 60  
auditor shall forthwith issue a pay-in order and pay such money 61  
into the county treasury to the credit of the general fund. The 62  
appellant shall produce the receipt of the county treasurer for 63  
such deposit and shall file such receipt with the notice of 64  
appeal. 65

The board of tax appeals shall forthwith consider the 66  
matter presented on appeal from the action of the county budget 67  
commission and may modify any action of the commission with 68  
reference to the fixing of tax rates, to the end that no tax 69  
rate shall be levied above that necessary to produce the revenue 70  
needed by the taxing district or political subdivision for the 71  
ensuing fiscal year and to the end that the action of the budget 72  
commission appealed from shall otherwise be in conformity with 73  
sections 5705.01 to 5705.47 of the Revised Code. The findings of 74  
the board of tax appeals shall be substituted for the findings 75  
of the budget commission and shall be sent to the county auditor 76  
and the taxing authority of the taxing district or political 77  
subdivision affected as the action of such budget commission 78  
under sections 5705.01 to 5705.47 of the Revised Code and to the 79

tax commissioner. At the request of an appellant, the findings 80  
of the board of tax appeals shall be sent by certified mail at 81  
the appellant's expense. 82

The board of tax appeals shall promptly prepare a cost 83  
bill listing the expenses incurred by the board in conducting 84  
any hearing on the appeal and certify the cost bill to the 85  
county auditor of the county receiving the deposit for costs, 86  
who shall forthwith draw a warrant on the general fund of the 87  
county in favor of the person or persons named in the bill of 88  
costs certified by the board of tax appeals. 89

In the event the appellant prevails, the board of tax 90  
appeals promptly shall direct the county auditor to refund the 91  
deposit to the appellant and the costs shall be taxed to the 92  
taxing district or political subdivision involved in the appeal. 93  
The county auditor shall withhold from any funds then or 94  
thereafter in the auditor's possession belonging to the taxing 95  
district or political subdivision named in the order of the 96  
board of tax appeals and shall reimburse the general fund of the 97  
county. 98

If the appellant fails, the costs shall be deducted from 99  
the deposit provided for in this section and any balance which 100  
remains shall be refunded promptly to the appellant by warrant 101  
of the county auditor drawn on the general fund of the county. 102

Nothing in this section or any section of the Revised Code 103  
shall permit or require the levying of any rate of taxation, 104  
whether within the ten-mill limitation or whether the levy has 105  
been approved by the electors of a taxing district, political 106  
subdivision, library district, or association library district, 107  
or by the charter of a municipal corporation in excess of such 108  
ten-mill limitation, unless such rate of taxation for the 109

ensuing fiscal year is clearly required by a budget of the 110  
taxing district or political subdivision properly and lawfully 111  
adopted under this chapter, or by other information that must be 112  
provided under section 5705.281 of the Revised Code if a tax 113  
budget was waived. 114

In the event more than one appeal is filed involving the 115  
same taxing district or political subdivision, all such appeals 116  
may be consolidated by the board of tax appeals and heard at the 117  
same time. 118

Nothing herein contained shall be construed to bar or 119  
prohibit the tax commissioner from initiating an investigation 120  
or hearing on the commissioner's own motion. 121

The tax commissioner shall adopt and issue such orders, 122  
rules, and instructions, not inconsistent with law, as the 123  
commissioner deems necessary, as to the exercise of the powers 124  
and the discharge of the duties of any particular county budget 125  
commission, county auditor, or other officer which relate to the 126  
budget, the assessment of property, or the levy and collection 127  
of taxes. The commissioner shall cause the orders and 128  
instructions issued by the commissioner to be obeyed. 129

**Sec. 5715.19.** (A) As used in this section, "member" has 130  
the same meaning as in section 1705.01 or 1706.01 of the Revised 131  
Code as applicable, "internet identifier of record" has the same 132  
meaning as in section 9.312 of the Revised Code, and "interim 133  
period" means, for each county, the tax year to which section 134  
5715.24 of the Revised Code applies and each subsequent tax year 135  
until the tax year in which that section applies again. 136

(1) Subject to division (A)(2) of this section, a 137  
complaint against any of the following determinations for the 138

current tax year shall be filed with the county auditor on or 139  
before the thirty-first day of March of the ensuing tax year or 140  
the date of closing of the collection for the first half of real 141  
and public utility property taxes for the current tax year, 142  
whichever is later: 143

(a) Any classification made under section 5713.041 of the 144  
Revised Code; 145

(b) Any determination made under section 5713.32 or 146  
5713.35 of the Revised Code; 147

(c) Any recoupment charge levied under section 5713.35 of 148  
the Revised Code; 149

(d) The determination of the total valuation or assessment 150  
of any parcel that appears on the tax list, except parcels 151  
assessed by the tax commissioner pursuant to section 5727.06 of 152  
the Revised Code; 153

(e) The determination of the total valuation of any parcel 154  
that appears on the agricultural land tax list, except parcels 155  
assessed by the tax commissioner pursuant to section 5727.06 of 156  
the Revised Code; 157

(f) Any determination made under division (A) of section 158  
319.302 of the Revised Code. 159

If such a complaint is filed by mail or certified mail, 160  
the date of the United States postmark placed on the envelope or 161  
sender's receipt by the postal service shall be treated as the 162  
date of filing. A private meter postmark on an envelope is not a 163  
valid postmark for purposes of establishing the filing date. 164

Any person owning taxable real property in the county or 165  
in a taxing district with territory in the county; such a 166

person's spouse; a tenant of the property owner, if the property 167  
is classified as to use for tax purposes as commercial or 168  
industrial, the lease requires the tenant to pay the entire 169  
amount of taxes charged against the property, and the lease 170  
allows, or the property owner otherwise authorizes, the tenant 171  
to file such a complaint with respect to the property; an 172  
individual who is retained by such a person or tenant and who 173  
holds a designation from a professional assessment organization, 174  
such as the institute for professionals in taxation, the 175  
national council of property taxation, or the international 176  
association of assessing officers; a public accountant who holds 177  
a permit under section 4701.10 of the Revised Code, a general or 178  
residential real estate appraiser licensed or certified under 179  
Chapter 4763. of the Revised Code, or a real estate broker 180  
licensed under Chapter 4735. of the Revised Code, who is 181  
retained by such a person or tenant; if the person or tenant is 182  
a firm, company, association, partnership, limited liability 183  
company, or corporation, an officer, a salaried employee, a 184  
partner, or a member of that person or tenant; if the person or 185  
tenant is a trust, a trustee of the trust; the board of county 186  
commissioners; the prosecuting attorney or treasurer of the 187  
county; the board of township trustees of any township with 188  
territory within the county; the board of education of any 189  
school district with any territory in the county; or the mayor 190  
or legislative authority of any municipal corporation with any 191  
territory in the county may file such a complaint regarding any 192  
such determination affecting any real property in the county, 193  
except that a person owning taxable real property in another 194  
county may file such a complaint only with regard to any such 195  
determination affecting real property in the county that is 196  
located in the same taxing district as that person's real 197  
property is located. The county auditor shall present to the 198

county board of revision all complaints filed with the auditor. 199

Each county board of revision shall publish on its web 200  
site the address to which complaints are filed with the county 201  
auditor by mail or certified mail. Upon receipt of a complaint 202  
from the county auditor, the county board of revision shall 203  
provide written notice, electronically or by mail, to the 204  
complainant stating that the complaint has been received by the 205  
board. A county auditor shall accept a complaint filed by mail 206  
or certified mail after the deadline to file such complaint if 207  
the complaint was sent before such deadline to an incorrect 208  
address published on the county board of revision's web site. 209

(2) No person, board, or officer shall file a complaint 210  
against the valuation or assessment of any parcel that appears 211  
on the tax list if it filed a complaint against the valuation or 212  
assessment of that parcel for any prior tax year in the same 213  
interim period, unless the person, board, or officer alleges 214  
that the valuation or assessment should be changed due to one or 215  
more of the following circumstances that occurred after the tax 216  
lien date for the tax year for which the prior complaint was 217  
filed and that the circumstances were not taken into 218  
consideration with respect to the prior complaint: 219

(a) The property was sold in an arm's length transaction, 220  
as described in section 5713.03 of the Revised Code; 221

(b) The property lost value due to some casualty; 222

(c) Substantial improvement was added to the property; 223

(d) An increase or decrease of at least fifteen per cent 224  
in the property's occupancy has had a substantial economic 225  
impact on the property. 226

(3) If a county board of revision, the board of tax 227



appeals, or any court dismisses a complaint filed under this 228  
section or section 5715.13 of the Revised Code for the reason 229  
that the act of filing the complaint was the unauthorized 230  
practice of law or the person filing the complaint was engaged 231  
in the unauthorized practice of law, the party affected by a 232  
decrease in valuation or the party's agent, or the person owning 233  
taxable real property in the county or in a taxing district with 234  
territory in the county, may refile the complaint, 235  
notwithstanding division (A) (2) of this section. 236

(4) (a) No complaint filed under this section or section 237  
5715.13 of the Revised Code shall be dismissed for the reason 238  
that the complaint fails to accurately identify the owner of the 239  
property that is the subject of the complaint. 240

(b) If a complaint fails to accurately identify the owner 241  
of the property that is the subject of the complaint, the board 242  
of revision shall exercise due diligence to ensure the correct 243  
property owner is notified as required by divisions (B) and (C) 244  
of this section. 245

(5) Notwithstanding division (A) (2) of this section, a 246  
person, board, or officer may file a complaint against the 247  
valuation or assessment of any parcel that appears on the tax 248  
list if it filed a complaint against the valuation or assessment 249  
of that parcel for any prior tax year in the same interim period 250  
if the person, board, or officer withdrew the complaint before 251  
the complaint was heard by the board. 252

(B) Within thirty days after the last date such complaints 253  
may be filed, the auditor shall give notice of each complaint in 254  
which the stated amount of overvaluation, undervaluation, 255  
discriminatory valuation, illegal valuation, or incorrect 256  
determination is at least seventeen thousand five hundred 257

dollars to each property owner whose property is the subject of 258  
the complaint, if the complaint was not filed by the owner or 259  
the owner's spouse, and to each board of education whose school 260  
district may be affected by the complaint. Within thirty days 261  
after receiving such notice, a board of education; a property 262  
owner; the owner's spouse; a tenant of the owner, if that tenant 263  
would be eligible to file a complaint under division (A) of this 264  
section with respect to the property; an individual who is 265  
retained by such an owner or tenant and who holds a designation 266  
from a professional assessment organization, such as the 267  
institute for professionals in taxation, the national council of 268  
property taxation, or the international association of assessing 269  
officers; a public accountant who holds a permit under section 270  
4701.10 of the Revised Code, a general or residential real 271  
estate appraiser licensed or certified under Chapter 4763. of 272  
the Revised Code, or a real estate broker licensed under Chapter 273  
4735. of the Revised Code, who is retained by such an owner or 274  
tenant; or, if the owner or tenant is a firm, company, 275  
association, partnership, limited liability company, 276  
corporation, or trust, an officer, a salaried employee, a 277  
partner, a member, or trustee of that owner or tenant, may file 278  
a complaint in support of or objecting to the amount of alleged 279  
overvaluation, undervaluation, discriminatory valuation, illegal 280  
valuation, or incorrect determination stated in a previously 281  
filed complaint or objecting to the current valuation. Upon the 282  
filing of a complaint under this division, the board of 283  
education, property owner, or tenant shall be made a party to 284  
the action. 285

(C) Each board of revision shall notify any complainant 286  
and also the property owner, if the property owner's address is 287  
known, when a complaint is filed by one other than the property 288

owner, not less than ten days prior to the hearing, either by 289  
certified mail or, if the board has record of an internet 290  
identifier of record associated with the owner, by ordinary mail 291  
and by that internet identifier of record of the time and place 292  
the same will be heard. The board of revision shall hear and 293  
render its decision on a complaint within one hundred eighty 294  
days after the last day a complaint may be filed with the board 295  
under division (A) (1) of this section or, if a complaint is 296  
filed within thirty days after receiving notice from the auditor 297  
as provided in division (B) of this section, within one hundred 298  
eighty days after such filing. 299

(D) The determination of any such complaint shall relate 300  
back to the date when the lien for taxes or recoupment charges 301  
for the current year attached or the date as of which liability 302  
for such year was determined. Liability for taxes and recoupment 303  
charges for such year and each succeeding year until the 304  
complaint is finally determined and for any penalty and interest 305  
for nonpayment thereof within the time required by law shall be 306  
based upon the determination, valuation, or assessment as 307  
finally determined. Each complaint shall state the amount of 308  
overvaluation, undervaluation, discriminatory valuation, illegal 309  
valuation, or incorrect classification or determination upon 310  
which the complaint is based. The treasurer shall accept any 311  
amount tendered as taxes or recoupment charge upon property 312  
concerning which a complaint is then pending, computed upon the 313  
claimed valuation as set forth in the complaint. If a complaint 314  
filed under this section for the current year is not determined 315  
by the board within the time prescribed for such determination, 316  
the complaint and any proceedings in relation thereto shall be 317  
continued by the board as a valid complaint for any ensuing year 318  
until such complaint is finally determined by the board or upon 319

any appeal from a decision of the board. In such case, the 320  
original complaint shall continue in effect without further 321  
filing by the original taxpayer, the original taxpayer's 322  
assignee, or any other person or entity authorized to file a 323  
complaint under this section. 324

(E) If a taxpayer files a complaint as to the 325  
classification, valuation, assessment, or any determination 326  
affecting the taxpayer's own property and tenders less than the 327  
full amount of taxes or recoupment charges as finally 328  
determined, an interest charge shall accrue as follows: 329

(1) If the amount finally determined is less than the 330  
amount billed but more than the amount tendered, the taxpayer 331  
shall pay interest at the rate per annum prescribed by section 332  
5703.47 of the Revised Code, computed from the date that the 333  
taxes were due on the difference between the amount finally 334  
determined and the amount tendered. This interest charge shall 335  
be in lieu of any penalty or interest charge under section 336  
323.121 of the Revised Code unless the taxpayer failed to file a 337  
complaint and tender an amount as taxes or recoupment charges 338  
within the time required by this section, in which case section 339  
323.121 of the Revised Code applies. 340

(2) If the amount of taxes finally determined is equal to 341  
or greater than the amount billed and more than the amount 342  
tendered, the taxpayer shall pay interest at the rate prescribed 343  
by section 5703.47 of the Revised Code from the date the taxes 344  
were due on the difference between the amount finally determined 345  
and the amount tendered, such interest to be in lieu of any 346  
interest charge but in addition to any penalty prescribed by 347  
section 323.121 of the Revised Code. 348

(F) Upon request of a complainant, the tax commissioner 349

shall determine the common level of assessment of real property 350  
in the county for the year stated in the request that is not 351  
valued under section 5713.31 of the Revised Code, which common 352  
level of assessment shall be expressed as a percentage of true 353  
value and the common level of assessment of lands valued under 354  
such section, which common level of assessment shall also be 355  
expressed as a percentage of the current agricultural use value 356  
of such lands. Such determination shall be made on the basis of 357  
the most recent available sales ratio studies of the 358  
commissioner and such other factual data as the commissioner 359  
deems pertinent. 360

(G) A complainant shall provide to the board of revision 361  
all information or evidence within the complainant's knowledge 362  
or possession that affects the real property that is the subject 363  
of the complaint. A complainant who fails to provide such 364  
information or evidence is precluded from introducing it on 365  
appeal to the board of tax appeals or the court of common pleas, 366  
except that the board of tax appeals or court may admit and 367  
consider the evidence if the complainant shows good cause for 368  
the complainant's failure to provide the information or evidence 369  
to the board of revision. 370

(H) In case of the pendency of any proceeding in court 371  
based upon an alleged excessive, discriminatory, or illegal 372  
valuation or incorrect classification or determination, the 373  
taxpayer may tender to the treasurer an amount as taxes upon 374  
property computed upon the claimed valuation as set forth in the 375  
complaint to the court. The treasurer may accept the tender. If 376  
the tender is not accepted, no penalty shall be assessed because 377  
of the nonpayment of the full taxes assessed. 378

**Sec. 5717.01.** An appeal from a decision of a county board 379

of revision may be taken to the board of tax appeals within 380  
thirty days after notice of the decision of the county board of 381  
revision is mailed as provided in division (A) of section 382  
5715.20 of the Revised Code. Such an appeal may be taken by the 383  
county auditor, the tax commissioner, or any board, legislative 384  
authority, public official, or taxpayer authorized by section 385  
5715.19 of the Revised Code to file complaints against 386  
valuations or assessments with the auditor. ~~Such~~ 387

Such appeal shall be taken by the filing of a notice of 388  
appeal, in person or by certified mail, express mail, facsimile 389  
transmission, electronic transmission, or by authorized delivery 390  
service, with the board of tax appeals and with the county board 391  
of revision. If notice of appeal is filed by certified mail, 392  
express mail, or authorized delivery service as provided in 393  
section 5703.056 of the Revised Code, the date of the United 394  
States postmark placed on the sender's receipt by the postal 395  
service or the date of receipt recorded by the authorized 396  
delivery service shall be treated as the date of filing. If 397  
notice of appeal is filed by facsimile transmission or 398  
electronic transmission, the date and time the notice is 399  
received by the board shall be the date and time reflected on a 400  
timestamp provided by the board's electronic system, and the 401  
appeal shall be considered filed with the board on the date 402  
reflected on that timestamp. Any timestamp provided by another 403  
computer system or electronic submission device shall not affect 404  
the time and date the notice is received by the board. ~~Upon~~ 405

The board of tax appeals and each county board of revision 406  
shall publish on its web site the address to which notices of 407  
appeal are filed with the respective board by certified mail, 408  
express mail, or authorized delivery service, as provided in 409  
section 5703.056 of the Revised Code. Upon receipt of a notice 410

of appeal, the board of tax appeals and the county board of 411  
revision shall each provide written notice, electronically or by 412  
mail, to the appellant stating that the appeal has been received 413  
by the respective board. The board of tax appeals and the county 414  
board of revision shall accept a notice of appeal filed more 415  
than thirty days after notice of the decision of the county 416  
board of revision is mailed under division (A) of section 417  
5715.20 of the Revised Code if the appeal was sent by certified 418  
mail, express mail, or authorized delivery service before such 419  
deadline to an incorrect address published on the respective 420  
board's web site. 421

Upon receipt of such notice of appeal such county board of 422  
revision shall notify all persons thereof who were parties to 423  
the proceeding before such county board of revision by either 424  
certified mail or, if the board has record of an internet 425  
identifier of record associated with such a person, by ordinary 426  
mail and by that internet identifier of record, and shall file 427  
proof of such notice or, in the case of ordinary mail, an 428  
affidavit attesting that the board sent the notice with the 429  
board of tax appeals. The county board of revision shall 430  
thereupon certify to the board of tax appeals a transcript of 431  
the record of the proceedings of the county board of revision 432  
pertaining to the original complaint, and all evidence offered 433  
in connection therewith. Such appeal may be heard by the board 434  
of tax appeals at its offices in Columbus or in the county where 435  
the property is listed for taxation, or the board of tax appeals 436  
may cause its examiners to conduct such hearing and to report to 437  
it their findings for affirmation or rejection. An appeal may 438  
proceed pursuant to section 5703.021 of the Revised Code on the 439  
small claims docket if the appeal qualifies under that section. 440

The board of tax appeals may order the appeal to be heard 441

on the record and the evidence certified to it by the county 442  
board of revision, or it may order the hearing of additional 443  
evidence, and it may make such investigation concerning the 444  
appeal as it deems proper. 445

As used in this section, "internet identifier of record" 446  
has the same meaning as in section 9.312 of the Revised Code. 447

**Sec. 5717.011.** (A) As used in this chapter, "tax 448  
administrator" has the same meaning as in section 718.01 of the 449  
Revised Code. 450

(B) Appeals from a final determination of a local board of 451  
tax review created under section 718.11 of the Revised Code may 452  
be taken by the taxpayer or the tax administrator to the board 453  
of tax appeals or may be taken by the taxpayer or the tax 454  
administrator to a court of common pleas as otherwise provided 455  
by law. If the taxpayer or the tax administrator elects to make 456  
an appeal to the board of tax appeals or court of common pleas, 457  
and subject to section 5703.021 of the Revised Code with respect 458  
to appeals assigned to the small claims docket, the appeal shall 459  
be taken by the filing of a notice of appeal with the board of 460  
tax appeals or court of common pleas, the local board of tax 461  
review, and the opposing party. The notice of appeal shall be 462  
filed within sixty days after the day the appellant receives 463  
notice of the final determination issued under section 718.11 of 464  
the Revised Code. An appeal filed with a court of common pleas 465  
is governed by the Rules of Civil Procedure and other rules of 466  
practice and procedure applicable to civil actions. ~~For~~ 467

For an appeal filed with the board of tax appeals, the 468  
notice of appeal may be filed in person or by certified mail, 469  
express mail, facsimile transmission, electronic transmission, 470  
or by authorized delivery service as provided in section 471



5703.056 of the Revised Code. If the notice of appeal is filed 472  
by certified mail, express mail, or authorized delivery service 473  
as provided in section 5703.056 of the Revised Code, the date of 474  
the United States postmark placed on the sender's receipt by the 475  
postal service or the date of receipt recorded by the authorized 476  
delivery service shall be treated as the date of filing with the 477  
board. If notice of appeal is filed by facsimile transmission or 478  
electronic transmission, the date and time the notice is 479  
received by the board shall be the date and time reflected on a 480  
timestamp provided by the board's electronic system, and the 481  
appeal shall be considered filed with the board on the date 482  
reflected on that timestamp. Any timestamp provided by another 483  
computer system or electronic submission device shall not affect 484  
the time and date the notice is received by the board. The 485  
notice of appeal shall have attached thereto and incorporated 486  
therein by reference a true copy of the final determination 487  
issued under section 718.11 of the Revised Code, but failure to 488  
attach a copy of such notice and incorporate it by reference in 489  
the notice of appeal does not invalidate the appeal. 490

The board of tax appeals shall publish on its web site the 491  
address to which notices of appeal are filed with the board by 492  
certified mail, express mail, or authorized delivery service, as 493  
provided in section 5703.056 of the Revised Code. Upon receipt 494  
of a notice of appeal, the board of tax appeals shall provide 495  
written notice, electronically or by mail, to the appellant 496  
stating that the appeal has been received by the board. The 497  
board of tax appeals shall accept a notice of appeal filed more 498  
than sixty days after the day the appellant receives notice of 499  
the final determination issued under section 718.11 of the 500  
Revised Code if the appeal was sent by certified mail, express 501  
mail, or authorized delivery service before such deadline to an 502

incorrect address published on the board's web site. 503

(C) A notice of appeal for an appeal filed with the board 504  
of tax appeals shall contain a short and plain statement of the 505  
claimed errors in the final determination of the local board of 506  
tax review showing that the appellant is entitled to relief and 507  
a demand for the relief to which the appellant claims to be 508  
entitled. An appellant may amend the notice of appeal once as a 509  
matter of course within sixty days after the certification of 510  
the transcript. Otherwise, an appellant may amend the notice of 511  
appeal only after receiving leave of the board or the written 512  
consent of each adverse party. Leave of the board shall be 513  
freely given when justice so requires. 514

(D) Upon the filing of a notice of appeal with the board 515  
of tax appeals, the local board of tax review shall certify to 516  
the board of tax appeals a transcript of the record of the 517  
proceedings before it, together with all evidence considered by 518  
it in connection therewith. Such appeals may be heard by the 519  
board at its office in Columbus or in the county where the 520  
appellant resides, or it may cause its examiners to conduct such 521  
hearings and to report to it their findings for affirmation or 522  
rejection. The board may order the appeal to be heard upon the 523  
record and the evidence certified to it by the tax 524  
administrator, but upon the application of any interested party 525  
the board shall order the hearing of additional evidence, and 526  
the board may make such investigation concerning the appeal as 527  
it considers proper. An appeal may proceed pursuant to section 528  
5703.021 of the Revised Code on the small claims docket if the 529  
appeals qualifies under that section. 530

(E) If an issue being appealed under this section is 531  
addressed in a municipal corporation's ordinance or regulation, 532

the tax administrator, upon the request of the board of tax appeals, shall provide a copy of the ordinance or regulation to the board of tax appeals.

**Sec. 5717.02.** (A) Except as otherwise provided by law, appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be taken to the board of tax appeals by the taxpayer, by the person to whom notice of the tax assessment, reassessment, valuation, determination, finding, computation, or order by the commissioner is required by law to be given, by the director of budget and management if the revenues affected by that decision would accrue primarily to the state treasury, or by the county auditors of the counties to the undivided general tax funds of which the revenues affected by that decision would primarily accrue. Appeals from the redetermination by the director of development services under division (B) of section 5709.64 or division (A) of section 5709.66 of the Revised Code may be taken to the board of tax appeals by the enterprise to which notice of the redetermination is required by law to be given. Appeals from a decision of the tax commissioner or county auditor concerning an application for a property tax exemption may be taken to the board of tax appeals by the applicant or by a school district that filed a statement concerning that application under division (C) of section 5715.27 of the Revised Code. Appeals from a redetermination by the director of job and family services under section 5733.42 of the Revised Code may be taken by the person to which the notice of the redetermination is required by law to be given under that section.

(B) The appeals shall be taken by the filing of a notice

of appeal with the board, and with the tax commissioner if the 564  
tax commissioner's action is the subject of the appeal, with the 565  
county auditor if the county auditor's action is the subject of 566  
the appeal, with the director of development services if that 567  
director's action is the subject of the appeal, or with the 568  
director of job and family services if that director's action is 569  
the subject of the appeal. The notice of appeal shall be filed 570  
within sixty days after service of the notice of the tax 571  
assessment, reassessment, valuation, determination, finding, 572  
computation, or order by the commissioner, property tax 573  
exemption determination by the commissioner or the county 574  
auditor, or redetermination by the director has been given as 575  
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 576  
Revised Code. ~~The~~ 577

The notice of appeal may be filed in person or by 578  
certified mail, express mail, facsimile transmission, electronic 579  
transmission or by authorized delivery service. If the notice of 580  
appeal is filed by certified mail, express mail, or authorized 581  
delivery service as provided in section 5703.056 of the Revised 582  
Code, the date of the United States postmark placed on the 583  
sender's receipt by the postal service or the date of receipt 584  
recorded by the authorized delivery service shall be treated as 585  
the date of filing. If notice of appeal is filed by facsimile 586  
transmission or electronic transmission, the date and time the 587  
notice is received by the board shall be the date and time 588  
reflected on a timestamp provided by the board's electronic 589  
system, and the appeal shall be considered filed with the board 590  
on the date reflected on that timestamp. Any timestamp provided 591  
by another computer system or electronic submission device shall 592  
not affect the time and date the notice is received by the 593  
board. The notice of appeal shall have attached to it and 594

incorporated in it by reference a true copy of the notice sent 595  
by the commissioner, county auditor, or director to the 596  
taxpayer, enterprise, or other person of the final determination 597  
or redetermination complained of, but failure to attach a copy 598  
of that notice and to incorporate it by reference in the notice 599  
of appeal does not invalidate the appeal. 600

The board of tax appeals shall publish on its web site the 601  
address to which notices of appeal are filed with the board by 602  
certified mail, express mail, or authorized delivery service, as 603  
provided in section 5703.056 of the Revised Code. Upon receipt 604  
of a notice of appeal, the board of tax appeals shall provide 605  
written notice, electronically or by mail, to the appellant 606  
stating that the appeal has been received by the board. The 607  
board of tax appeals shall accept a notice of appeal filed more 608  
than sixty days after service of the notice of the tax 609  
assessment, reassessment, valuation, determination, finding, 610  
computation, or order by the commissioner, property tax 611  
exemption determination by the commissioner or the county 612  
auditor, or redetermination by the director has been given, as 613  
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 614  
Revised Code, if the appeal was sent by certified mail, express 615  
mail, or authorized delivery service before such deadline to an 616  
incorrect address published on the board's web site. 617

(C) A notice of appeal shall contain a short and plain 618  
statement of the claimed errors in the determination or 619  
redetermination of the tax commissioner, county auditor, or 620  
director showing that the appellant is entitled to relief and a 621  
demand for the relief to which the appellant claims to be 622  
entitled. An appellant may amend the notice of appeal once as a 623  
matter of course within sixty days after the certification of 624  
the transcript. Otherwise, an appellant may amend the notice of 625

appeal only after receiving leave of the board or the written 626  
consent of each adverse party. Leave of the board shall be 627  
freely given when justice so requires. 628

(D) Upon the filing of a notice of appeal, the tax 629  
commissioner, county auditor, or the director, as appropriate, 630  
shall certify to the board a transcript of the record of the 631  
proceedings before the commissioner, auditor, or director, 632  
together with all evidence considered by the commissioner, 633  
auditor, or director in connection with the proceedings. Those 634  
appeals or applications may be heard by the board at its office 635  
in Columbus or in the county where the appellant resides, or it 636  
may cause its examiners to conduct the hearings and to report to 637  
it their findings for affirmation or rejection. 638

(E) The board may order the appeal to be heard upon the 639  
record and the evidence certified to it by the commissioner, 640  
county auditor, or director, but upon the application of any 641  
interested party the board shall order the hearing of additional 642  
evidence, and it may make an investigation concerning the appeal 643  
that it considers proper. An appeal may proceed pursuant to 644  
section 5703.021 of the Revised Code on the small claims docket 645  
if the appeal qualifies under that section. 646

**Section 2.** That existing sections 5705.341, 5715.19, 647  
5717.01, 5717.011, and 5717.02 of the Revised Code are hereby 648  
repealed. 649