

S. B. No. 39
As Passed by the Senate

_____ moved to amend as follows:

In line 1 of the title, after "sections" insert "5717.01,"; after "5739.01" insert "," 1
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In line 3 of the title, after "tax" insert "and to modify the law governing property tax appeals" 3
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In line 4, after "sections" insert "5717.01,"; after "5739.01" insert "," 5
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After line 5, insert: 7

"Sec. 5717.01. An appeal from a decision of a county board of revision may be taken to the board of tax appeals within thirty days after notice of the decision of the county board of revision is mailed as provided in division (A) of section 5715.20 of the Revised Code. Such an appeal may be taken by the county auditor, the tax commissioner, or any board, legislative authority, public official, or taxpayer authorized by section 5715.19 of the Revised Code to file complaints against valuations or assessments with the auditor, ~~except that a subdivision that files an original complaint or counter-~~ 8
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~~complaint under that section with respect to property the~~ 18
~~subdivision does not own or lease may not appeal the decision of~~ 19
~~the board of revision with respect to that original complaint or~~ 20
~~counter complaint.~~ Such appeal shall be taken by the filing of a 21
notice of appeal, in person or by certified mail, express mail, 22
facsimile transmission, electronic transmission, or by 23
authorized delivery service, with the board of tax appeals and 24
with the county board of revision. If notice of appeal is filed 25
by certified mail, express mail, or authorized delivery service 26
as provided in section 5703.056 of the Revised Code, the date of 27
the United States postmark placed on the sender's receipt by the 28
postal service or the date of receipt recorded by the authorized 29
delivery service shall be treated as the date of filing. If 30
notice of appeal is filed by facsimile transmission or 31
electronic transmission, the date and time the notice is 32
received by the board shall be the date and time reflected on a 33
timestamp provided by the board's electronic system, and the 34
appeal shall be considered filed with the board on the date 35
reflected on that timestamp. Any timestamp provided by another 36
computer system or electronic submission device shall not affect 37
the time and date the notice is received by the board. Upon 38
receipt of such notice of appeal such county board of revision 39
shall notify all persons thereof who were parties to the 40
proceeding before such county board of revision by either 41
certified mail or, if the board has record of an internet 42
identifier of record associated with such a person, by ordinary 43
mail and by that internet identifier of record, and shall file 44
proof of such notice or, in the case of ordinary mail, an 45
affidavit attesting that the board sent the notice with the 46
board of tax appeals. The county board of revision shall 47
thereupon certify to the board of tax appeals a transcript of 48

the record of the proceedings of the county board of revision 49
pertaining to the original complaint, and all evidence offered 50
in connection therewith. Such appeal may be heard by the board 51
of tax appeals at its offices in Columbus or in the county where 52
the property is listed for taxation, or the board of tax appeals 53
may cause its examiners to conduct such hearing and to report to 54
it their findings for affirmation or rejection. An appeal may 55
proceed pursuant to section 5703.021 of the Revised Code on the 56
small claims docket if the appeal qualifies under that section. 57

The board of tax appeals may order the appeal to be heard 58
on the record and the evidence certified to it by the county 59
board of revision, or it may order the hearing of additional 60
evidence, and it may make such investigation concerning the 61
appeal as it deems proper. 62

As used in this section, "internet identifier of record" 63
has the same meaning as in section 9.312 of the Revised Code." 64

In line 1969, after "sections" insert "5717.01,"; after "5739.01"
insert "," 65
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After line 1973, insert: 67

"Section 4. The amendment by this act of section 5717.01 68
of the Revised Code applies to any appeal taken from a board of 69
revision decision rendered on or after the effective date of 70
this section." 71

The motion was _____ agreed to.

SYNOPSIS 72

Property tax complaint appeal limitations	73
R.C. 5717.01; Section 4	74
Reverses a law, recently enacted in H.B. 126 of the 134th	75
G.A., that prohibits political subdivisions from appealing Board	76
of Revision (BOR) decisions to the Board of Tax Appeals (BTA)	77
unless the subdivision owns the property subject to appeal.	78
Applies the change to appeals from BOR decisions rendered	79
after the bill's 90-day effective date.	80