As Introduced

136th General Assembly
Regular Session
2025-2026

H. B. No. 590

Representatives Thomas, D., Williams
Cosponsors: Representatives Newman, Ritter

To amend sections 5715.19 and 5717.04 of the Revised Code to modify the law governing tax appeals and property tax complaints.

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

Section 1. That sections 5715.19 and 5717.04 of the Revised Code be amended to read as follows:

Sec. 5715.19. (A) As used in this section:

"Member" has the same meaning as in section 1706.01 of the Revised Code.

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

"Interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county.

"Original complaint" means a complaint filed under division (A) of this section.

"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint.

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county or any person acting on behalf of a legislative authority or mayor.

For purposes of this section, a person is considered to be acting on behalf of a legislative authority or mayor if the person is an official or employee of the political subdivision or has been hired, contracted, or directed by such an official or employee to file a complaint or counter-complaint under this section on behalf of the political subdivision.

(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:

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

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

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

(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;

(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;

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

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 whether a complaint has been timely filed.

Subject to division (A)(6) of this section, any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; 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 allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property; an individual who is retained by such a person or tenant 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 Revised Code, who is retained by such a person or tenant; if the person or tenant is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person or tenant; if the person or tenant is a trust, a trustee of the trust; the prosecuting attorney or treasurer of the county; or the legislative authority of a subdivision or the mayor of a municipal corporation may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

(2) No person, legislative authority, or officer shall 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, unless the person, legislative authority, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax

year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

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

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

(c) Substantial improvement was added to the property;

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

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

(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, legislative authority, 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, legislative authority, or officer withdrew the complaint before the complaint was heard by the board.

(6) The legislative authority of a subdivision, the mayor of a municipal corporation, or a third party complainant shall not file an original complaint with respect to property the subdivision or complainant does not own or lease unless both of the following conditions are met:

(a) If the complaint is based on a determination described in division (A)(1)(d) or (e) of this section, all of the following requirements are met:

(i) The complaint seeks an increase in the valuation of the property based upon the sale of the property in an arm's length transaction, as described in section 5713.03 of the Revised Code.

(ii) Either of the following conditions apply to that sale during the two years preceding the tax lien date for the tax year for which the complaint is to be filed:

(I) The sale is evidenced by a conveyance fee statement, attached to the complaint, that declares the value of the property conveyed pursuant to section 319.202 of the Revised Code and that was filed during those two years.

(II) The sale is otherwise recorded in the office of the county recorder or similar government office during those two years.

(iii) That sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under division (J) of this section.

(b) If the complaint is filed by a legislative authority, mayor, or third party complainant acting on behalf of a legislative authority or mayor, the legislative authority or, in the case of a mayor, the legislative authority of the municipal corporation, first adopts a resolution authorizing the filing of the original complaint at a public meeting of the legislative authority.

(7) A resolution adopted under division (A)(6)(b) of this section shall include all of the following information:

(a) Identification of the parcel or parcels that are the subject of the original complaint by street address, if available from online records of the county auditor, and by permanent parcel number;

(b) The name of at least one of the record owners of the parcel or parcels;

(c) The basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution;

(d) The tax year for which the complaint will be filed, which shall be a year for which a complaint may be timely filed under this section at the time of the resolution's adoption.

A legislative authority shall not adopt a resolution required under division (A)(6)(b) of this section that identifies more than one parcel under division (A)(7)(a) of this section, except that a single resolution may identify more than one parcel under that division if each parcel has the same record owner or the same record owners, as applicable. A legislative authority may adopt multiple resolutions required under division (A)(6)(b) of this section by a single vote, provided that the vote is separate from the question of whether to adopt any resolution that is not adopted under division (A)(6)(b) of this section.

Before adopting a resolution required by division (A)(6)(b) of this section, the legislative authority shall mail a written notice to at least one of the record owners of the parcel or parcels identified in the resolution stating the intent of the legislative authority in adopting the resolution, the proposed date of adoption, and the basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution. The notice shall be sent by certified mail to the last known tax-mailing address of at least one of the record owners and, if different from that tax-mailing address, to the street address of the parcel or parcels identified in the resolution. Alternatively, if the legislative authority has record of an internet identifier of record associated with at least one of the record owners, the legislative authority may send the notice by ordinary mail and by that internet identifier of record. The notice shall be postmarked or, if sent by internet identifier of record, sent at least seven calendar days before the legislative authority adopts the resolution.

A board of revision has jurisdiction to consider a complaint filed pursuant to a resolution adopted under division (A)(6)(b) of this section only if the legislative authority notifies the board of revision of the resolution in the manner prescribed in division (A)(8)(a) of this section. The failure to accurately identify the street address or the name of the record owners of the parcel in the resolution does not invalidate the resolution nor is it a cause for dismissal of the complaint.

(8)(a) A complaint form prescribed by a board of revision or the tax commissioner for the purpose of this section shall include a box that must be checked, when a legislative authority, mayor, or third party complainant acting on behalf of either files an original complaint, to indicate that a resolution authorizing the complaint was adopted in accordance with divisions (A)(6)(b) and (7) of this section and that notice was mailed or sent in accordance with division (A)(7) of this section before adoption of the resolution to at least one of the record owners of the property that is the subject of the complaint.

(b) Any third party complainant shall submit, with the complaint, a sworn affidavit stating whether the third party complainant is or is not acting on behalf of a legislative authority or mayor.

(B)(1) 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 in taxable value 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. A board of education, subject to this division; 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 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 Revised Code, who is retained by such an owner or tenant; or, if the owner or tenant is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that owner or tenant, may file a counter-complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed original complaint or objecting to the current valuation.

(2) A board of education may file a counter-complaint only if the original complaint (a) was filed by the owner of the property that is the subject of the complaint, a tenant of that property owner, or any person acting on behalf of such owner or tenant, and (b) states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value.

The board shall file the counter-complaint within thirty days after the original complaint is filed or after the last day such complaints may be filed, whichever is later, and any other person shall file the counter-complaint within thirty days after receiving the notice required under this division.

(3) Upon the filing of a counter-complaint, the board of education, property owner, or tenant shall be made a party to the action.

(C) Each board of revision shall notify any complainant and counter-complainant, and also the property owner, if the property owner's address is known, and the complaint is filed by one other than the property owner, not less than ten days prior to the hearing, either by certified mail or, if the board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record of the time and place the same will be heard. The board of revision shall hear and render its decision on an original complaint within one hundred eighty days after the last day such a complaint may be filed with the board under division (A)(1) of this section or, if a counter-complaint is filed, within one hundred eighty days after such filing. If the original complaint is filed by the legislative authority of a subdivision, the mayor of a municipal corporation with territory in the county, or a third party complainant, and if the board of revision has not rendered its decision on the complaint within one year after the date the complaint was filed, the board may dismiss the complaint.

(D) The determination of any such original complaint or counter-complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. Unless dismissal is required under division (C) of this section, if an original complaint or counter-complaint filed for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until that original complaint or counter-complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint and counter-complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

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

(1) If the amount finally determined is less than the amount billed but more than the amount tendered, the taxpayer shall pay interest at the rate per annum prescribed by section 5703.47 of the Revised Code, computed from the date that the

taxes were due on the difference between the amount finally determined and the amount tendered. This interest charge shall be in lieu of any penalty or interest charge under section 323.121 of the Revised Code unless the taxpayer failed to file a complaint and tender an amount as taxes or recoupment charges within the time required by this section, in which case section 323.121 of the Revised Code applies.

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

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

~~(G) A~~ (G)(1) Except as otherwise provided in division (G)(1) of this section, a complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. In the case described in division (G)(2) of this section, a complainant may provide such information or evidence. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

(2) If a property owner, the owner's spouse, a tenant authorized to file a complaint under division (A) of this section, or any person acting on behalf of the property owner or tenant files a complaint under division (A)(1)(d) or (e) of this section, the county auditor shall provide to the board of revision all information or evidence within the auditor's knowledge or possession that affects the valuation of the real property that is the subject of the complaint. An auditor who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the auditor shows good cause for the auditor's failure to provide the information or evidence to the board of revision.

For a complaint filed under division (A)(1)(d) or (e) of this section, the county auditor has the burden of establishing by a preponderance of the evidence that the valuation of the real property that is the subject of the complaint is not an overvaluation, undervaluation, discriminatory valuation, or illegal valuation of that property, as applicable to the complaint.

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

(I) A legislative authority, or any person acting on behalf of a legislative authority, may not enter into a private payment agreement with respect to any complaint filed or contemplated under this section or section 5715.13 of the Revised Code, and any such agreement is void and unenforceable. As used in this division, "private payment agreement" means any type of agreement in which a property owner, a tenant authorized to file a complaint under division (A) of this section, or any person acting on behalf of a property owner or such a tenant agrees to make one or more payments to a subdivision in exchange for the legislative authority of that subdivision, or any person acting on behalf of that subdivision, doing any of the following:

(1) Refraining from filing a complaint or counter-complaint under this section;

(2) Dismissing a complaint or counter-complaint filed under this section by the legislative authority or any person acting on behalf of the legislative authority;

(3) Resolving a claim under this section by settlement agreement.

A "private payment agreement" does not include any agreement to resolve a claim under this section pursuant to which an agreed-upon valuation for the property that is the subject of the claim is approved by the county auditor and reflected on the tax list, provided that agreement does not require any payments described in this division.

(J) For the purpose of division (A)(6)(a) of this section, the filing threshold for tax year 2022 equals five hundred thousand dollars. For tax year 2023 and each tax year thereafter, the tax commissioner shall adjust the filing threshold used in that division by completing the following calculations in September of each year:

(1) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding year to the last day of December of the preceding year;

(2) Multiply that percentage increase by the filing threshold for the current year;

(3) Add the resulting product to the filing threshold for the current year;

(4) Round the resulting sum to the nearest multiple of one thousand dollars.

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of October each year. The certified amount applies to complaints filed for the tax year in which the amount is certified. The commissioner shall not make the adjustment for any tax year in which the amount resulting from the adjustment would be less than the filing threshold for the current tax year.

(K) Any person who knowingly makes a false statement in an affidavit furnished under division (A)(8)(b) of this section is guilty of falsification under division (A)(11) of section 2921.13 of the Revised Code.

(L) Any property owner or tenant filing a complaint under this section or section 5715.13 of the Revised Code against the valuation of any parcel that appears on the tax list, a counter-complaint to such a complaint, or an appeal of any decision rendered upon such a complaint or counter-complaint under section 5717.01 or 5717.05 of the Revised Code may submit to the board of revision, board of tax appeals, or court of common pleas evidence of similarly situated properties that, the person alleges, establish that the property is overvalued in comparison to its peers, neighbors, or competitive set. If the board or court determines that the evidence is sufficiently credible and the valuations of the similarly situated properties were determined using generally recognized appraisal techniques, the board or court may use the evidence as a basis for a reduction in the property's valuation or, in the case of a counter-complaint, to determine a valuation lesser than that alleged in the complaint. The board or court maintains discretion in determining which properties qualify as similarly situated properties.

Sec. 5717.04. This section does not apply to any decision and order of the board of tax appeals made pursuant to section 5703.021 of the Revised Code. Any such decision and order shall be conclusive upon all parties and may not be appealed.

The proceeding to obtain a reversal, vacation, or modification of a decision of the board of tax appeals

~~determining 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, and final determinations of a local board of tax review created under section 718.11 of the Revised Code,~~ shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situated or in which the taxpayer resides. If the taxpayer is a corporation, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situated, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

~~Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board shall be by appeal to the court of appeals for the county in which the property taxed is situated or in which the taxpayer resides. If the taxpayer is a corporation, limited liability company, partnership, or other legal entity, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for the county in which the property taxed is situated, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation, limited liability company, partnership, or other legal entity has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the~~

~~court of appeals for Franklin county.~~

Appeals from decisions of the board determining appeals from decisions of county boards of revision may be instituted by any of the persons who were parties to the appeal before the board of tax appeals, by the person in whose name the property involved in the appeal is listed or sought to be listed, if such person was not a party to the appeal before the board of tax appeals, or by the county auditor of the county in which the property involved in the appeal is located.

Appeals from decisions of the board of tax appeals determining 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 instituted by any of the persons who were parties to the appeal or application before the board, by the person in whose name the property is listed or sought to be listed, if the decision appealed from determines the valuation or liability of property for taxation and if any such person was not a party to the appeal or application before the board, by the taxpayer or any other person to whom the decision of the board appealed from was by law required to be sent, by the director of budget and management if the revenue affected by the decision of the board appealed from would accrue primarily to the state treasury, by the county auditor of the county to the undivided general tax funds of which the revenues affected by the decision of the board appealed from would primarily accrue, or by the tax commissioner.

Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board may be instituted by any of the persons who were parties to such appeal or application before the board, by any persons to whom the decision of the board appealed from was by law required to be sent, or by any other person to whom the board sent the decision appealed from, as authorized by section 5717.03 of the Revised Code.

Such appeals shall be taken within thirty days after the date of the entry of the decision of the board on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice of appeal with the court to which the appeal is taken and the board. If the appeal is of a decision of the board on an action originally brought under section 5717.01 of the Revised Code, the appellant also shall submit, at the same time, a copy of the notice of appeal to the county board of revision and the county auditor. If a timely notice of appeal is filed by a party, any other party may file a notice of appeal within ten days of the date on which the first notice of appeal was filed or within the time otherwise prescribed in this section, whichever is later. A notice of appeal shall set forth the decision of the board appealed from and the errors therein complained of. Proof of the filing of such notice with the board of tax appeals shall be filed with the court to which the appeal is being taken.

The court in which notice of appeal is first filed shall have exclusive jurisdiction of the appeal.

In all such appeals the commissioner or all persons to whom the decision of the board appealed from is required by such section to be sent, other than the appellant, shall be made appellees. Unless waived, notice of the appeal shall be served upon all appellees by certified mail. The prosecuting attorney shall represent the county auditor in any such appeal in which the auditor is a party. If the commissioner is not a party to the appeal or application before the board, the supreme court or court of appeals, as applicable, shall not dismiss an appeal of the board's decision because of the failure to make the commissioner an appellee or to serve the notice of appeal to the commissioner as otherwise required under this section.

The board, upon written demand filed by an appellant, shall within thirty days after the filing of such demand file with the court to which the appeal is being taken a certified transcript of the record of the proceedings of the board pertaining to the decision complained of and the evidence considered by the board in making such decision.

If upon hearing and consideration of such record and evidence the court decides that the decision of the board appealed from is reasonable and lawful it shall affirm the same, but if the court decides that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the decision or modify it and enter final judgment in accordance with such modification.

The clerk of the court shall certify the judgment of the court to the board, which shall certify such judgment to such public officials or take such other action in connection therewith as is required to give effect to the decision.

Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on questions of law, as in other cases.

As used in this section, "taxpayer" includes any person required to return any property for taxation.

Section 2. That existing sections 5715.19 and 5717.04 of the Revised Code are hereby repealed.

Section 3. (A) The amendment by this act of division (G) of section 5715.19 of the Revised Code applies to property tax complaints filed on or after the effective date of this section.

(B) The enactment by this act of division (L) of section 5715.19 of the Revised Code applies to any complaint or counter-complaint filed for tax years ending on or after the effective date of that enactment.