

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 1
Revised Code to modify the law governing tax 2
appeals and property tax complaints. 3

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

Section 1. That sections 5715.19 and 5717.04 of the 4
Revised Code be amended to read as follows: 5

Sec. 5715.19. (A) As used in this section: 6

"Member" has the same meaning as in section 1706.01 of the 7
Revised Code. 8

"Internet identifier of record" has the same meaning as in 9
section 9.312 of the Revised Code. 10

"Interim period" means, for each county, the tax year to 11
which section 5715.24 of the Revised Code applies and each 12
subsequent tax year until the tax year in which that section 13
applies again. 14

"Legislative authority" means a board of county 15
commissioners, a board of township trustees of any township with 16
territory in the county, the board of education of any school 17
district with territory in the county, or the legislative 18

authority of a municipal corporation with territory in the 19
county. 20

"Original complaint" means a complaint filed under 21
division (A) of this section. 22

"Counter-complaint" means a complaint filed under division 23
(B) of this section in response to an original complaint. 24

"Third party complainant" means a complainant other than 25
the property owner, the owner's spouse, a tenant authorized to 26
file an original complaint, or any person acting on behalf of a 27
property owner. "Third party complainant" does not include a 28
legislative authority or a mayor of a municipal corporation, but 29
does include the prosecuting attorney or treasurer of a county 30
or any person acting on behalf of a legislative authority or 31
mayor. 32

For purposes of this section, a person is considered to be 33
acting on behalf of a legislative authority or mayor if the 34
person is an official or employee of the political subdivision 35
or has been hired, contracted, or directed by such an official 36
or employee to file a complaint or counter-complaint under this 37
section on behalf of the political subdivision. 38

(1) Subject to division (A) (2) of this section, a 39
complaint against any of the following determinations for the 40
current tax year shall be filed with the county auditor on or 41
before the thirty-first day of March of the ensuing tax year or 42
the date of closing of the collection for the first half of real 43
and public utility property taxes for the current tax year, 44
whichever is later: 45

(a) Any classification made under section 5713.041 of the 46
Revised Code; 47

(b) Any determination made under section 5713.32 or 48
5713.35 of the Revised Code; 49

(c) Any recoupment charge levied under section 5713.35 of 50
the Revised Code; 51

(d) The determination of the total valuation or assessment 52
of any parcel that appears on the tax list, except parcels 53
assessed by the tax commissioner pursuant to section 5727.06 of 54
the Revised Code; 55

(e) The determination of the total valuation of any parcel 56
that appears on the agricultural land tax list, except parcels 57
assessed by the tax commissioner pursuant to section 5727.06 of 58
the Revised Code; 59

(f) Any determination made under division (A) of section 60
319.302 of the Revised Code. 61

If such a complaint is filed by mail or certified mail, 62
the date of the United States postmark placed on the envelope or 63
sender's receipt by the postal service shall be treated as the 64
date of filing. A private meter postmark on an envelope is not a 65
valid postmark for purposes of establishing whether a complaint 66
has been timely filed. 67

Subject to division (A) (6) of this section, any person 68
owning taxable real property in the county or in a taxing 69
district with territory in the county; such a person's spouse; a 70
tenant of the property owner, if the property is classified as 71
to use for tax purposes as commercial or industrial, the lease 72
requires the tenant to pay the entire amount of taxes charged 73
against the property, and the lease allows, or the property 74
owner otherwise authorizes, the tenant to file such a complaint 75
with respect to the property; an individual who is retained by 76

such a person or tenant and who holds a designation from a 77
professional assessment organization, such as the institute for 78
professionals in taxation, the national council of property 79
taxation, or the international association of assessing 80
officers; a public accountant who holds a permit under section 81
4701.10 of the Revised Code, a general or residential real 82
estate appraiser licensed or certified under Chapter 4763. of 83
the Revised Code, or a real estate broker licensed under Chapter 84
4735. of the Revised Code, who is retained by such a person or 85
tenant; if the person or tenant is a firm, company, association, 86
partnership, limited liability company, or corporation, an 87
officer, a salaried employee, a partner, or a member of that 88
person or tenant; if the person or tenant is a trust, a trustee 89
of the trust; the prosecuting attorney or treasurer of the 90
county; or the legislative authority of a subdivision or the 91
mayor of a municipal corporation may file such a complaint 92
regarding any such determination affecting any real property in 93
the county, except that a person owning taxable real property in 94
another county may file such a complaint only with regard to any 95
such determination affecting real property in the county that is 96
located in the same taxing district as that person's real 97
property is located. The county auditor shall present to the 98
county board of revision all complaints filed with the auditor. 99

(2) No person, legislative authority, or officer shall 100
file a complaint against the valuation or assessment of any 101
parcel that appears on the tax list if it filed a complaint 102
against the valuation or assessment of that parcel for any prior 103
tax year in the same interim period, unless the person, 104
legislative authority, or officer alleges that the valuation or 105
assessment should be changed due to one or more of the following 106
circumstances that occurred after the tax lien date for the tax 107

year for which the prior complaint was filed and that the 108
circumstances were not taken into consideration with respect to 109
the prior complaint: 110

(a) The property was sold in an arm's length transaction, 111
as described in section 5713.03 of the Revised Code; 112

(b) The property lost value due to some casualty; 113

(c) Substantial improvement was added to the property; 114

(d) An increase or decrease of at least fifteen per cent 115
in the property's occupancy has had a substantial economic 116
impact on the property. 117

(3) If a county board of revision, the board of tax 118
appeals, or any court dismisses a complaint filed under this 119
section or section 5715.13 of the Revised Code for the reason 120
that the act of filing the complaint was the unauthorized 121
practice of law or the person filing the complaint was engaged 122
in the unauthorized practice of law, the party affected by a 123
decrease in valuation or the party's agent, or the person owning 124
taxable real property in the county or in a taxing district with 125
territory in the county, may refile the complaint, 126
notwithstanding division (A)(2) of this section. 127

(4)(a) No complaint filed under this section or section 128
5715.13 of the Revised Code shall be dismissed for the reason 129
that the complaint fails to accurately identify the owner of the 130
property that is the subject of the complaint. 131

(b) If a complaint fails to accurately identify the owner 132
of the property that is the subject of the complaint, the board 133
of revision shall exercise due diligence to ensure the correct 134
property owner is notified as required by divisions (B) and (C) 135
of this section. 136

(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. 166

(iii) That sale price exceeds the true value of the 167
property appearing on the tax list for that tax year by both ten 168
per cent and the amount of the filing threshold determined under 169
division (J) of this section. 170

(b) If the complaint is filed by a legislative authority, 171
mayor, or third party complainant acting on behalf of a 172
legislative authority or mayor, the legislative authority or, in 173
the case of a mayor, the legislative authority of the municipal 174
corporation, first adopts a resolution authorizing the filing of 175
the original complaint at a public meeting of the legislative 176
authority. 177

(7) A resolution adopted under division (A) (6) (b) of this 178
section shall include all of the following information: 179

(a) Identification of the parcel or parcels that are the 180
subject of the original complaint by street address, if 181
available from online records of the county auditor, and by 182
permanent parcel number; 183

(b) The name of at least one of the record owners of the 184
parcel or parcels; 185

(c) The basis for the complaint under divisions (A) (1) (a) 186
to (f) of this section relative to each parcel identified in the 187
resolution; 188

(d) The tax year for which the complaint will be filed, 189
which shall be a year for which a complaint may be timely filed 190
under this section at the time of the resolution's adoption. 191

A legislative authority shall not adopt a resolution 192
required under division (A) (6) (b) of this section that 193

identifies more than one parcel under division (A) (7) (a) of this 194
section, except that a single resolution may identify more than 195
one parcel under that division if each parcel has the same 196
record owner or the same record owners, as applicable. A 197
legislative authority may adopt multiple resolutions required 198
under division (A) (6) (b) of this section by a single vote, 199
provided that the vote is separate from the question of whether 200
to adopt any resolution that is not adopted under division (A) 201
(6) (b) of this section. 202

Before adopting a resolution required by division (A) (6) 203
(b) of this section, the legislative authority shall mail a 204
written notice to at least one of the record owners of the 205
parcel or parcels identified in the resolution stating the 206
intent of the legislative authority in adopting the resolution, 207
the proposed date of adoption, and the basis for the complaint 208
under divisions (A) (1) (a) to (f) of this section relative to 209
each parcel identified in the resolution. The notice shall be 210
sent by certified mail to the last known tax-mailing address of 211
at least one of the record owners and, if different from that 212
tax-mailing address, to the street address of the parcel or 213
parcels identified in the resolution. Alternatively, if the 214
legislative authority has record of an internet identifier of 215
record associated with at least one of the record owners, the 216
legislative authority may send the notice by ordinary mail and 217
by that internet identifier of record. The notice shall be 218
postmarked or, if sent by internet identifier of record, sent at 219
least seven calendar days before the legislative authority 220
adopts the resolution. 221

A board of revision has jurisdiction to consider a 222
complaint filed pursuant to a resolution adopted under division 223
(A) (6) (b) of this section only if the legislative authority 224

notifies the board of revision of the resolution in the manner 225
prescribed in division (A) (8) (a) of this section. The failure to 226
accurately identify the street address or the name of the record 227
owners of the parcel in the resolution does not invalidate the 228
resolution nor is it a cause for dismissal of the complaint. 229

(8) (a) A complaint form prescribed by a board of revision 230
or the tax commissioner for the purpose of this section shall 231
include a box that must be checked, when a legislative 232
authority, mayor, or third party complainant acting on behalf of 233
either files an original complaint, to indicate that a 234
resolution authorizing the complaint was adopted in accordance 235
with divisions (A) (6) (b) and (7) of this section and that notice 236
was mailed or sent in accordance with division (A) (7) of this 237
section before adoption of the resolution to at least one of the 238
record owners of the property that is the subject of the 239
complaint. 240

(b) Any third party complainant shall submit, with the 241
complaint, a sworn affidavit stating whether the third party 242
complainant is or is not acting on behalf of a legislative 243
authority or mayor. 244

(B) (1) Within thirty days after the last date such 245
complaints may be filed, the auditor shall give notice of each 246
complaint in which the stated amount of overvaluation, 247
undervaluation, discriminatory valuation, illegal valuation, or 248
incorrect determination is at least seventeen thousand five 249
hundred dollars in taxable value to each property owner whose 250
property is the subject of the complaint, if the complaint was 251
not filed by the owner or the owner's spouse. A board of 252
education, subject to this division; a property owner; the 253
owner's spouse; a tenant of the owner, if that tenant would be 254

eligible to file a complaint under division (A) of this section 255
with respect to the property; an individual who is retained by 256
such an owner or tenant and who holds a designation from a 257
professional assessment organization, such as the institute for 258
professionals in taxation, the national council of property 259
taxation, or the international association of assessing 260
officers; a public accountant who holds a permit under section 261
4701.10 of the Revised Code, a general or residential real 262
estate appraiser licensed or certified under Chapter 4763. of 263
the Revised Code, or a real estate broker licensed under Chapter 264
4735. of the Revised Code, who is retained by such an owner or 265
tenant; or, if the owner or tenant is a firm, company, 266
association, partnership, limited liability company, 267
corporation, or trust, an officer, a salaried employee, a 268
partner, a member, or trustee of that owner or tenant, may file 269
a counter-complaint in support of or objecting to the amount of 270
alleged overvaluation, undervaluation, discriminatory valuation, 271
illegal valuation, or incorrect determination stated in a 272
previously filed original complaint or objecting to the current 273
valuation. 274

(2) A board of education may file a counter-complaint only 275
if the original complaint (a) was filed by the owner of the 276
property that is the subject of the complaint, a tenant of that 277
property owner, or any person acting on behalf of such owner or 278
tenant, and (b) states an amount of overvaluation, 279
undervaluation, discriminatory valuation, illegal valuation, or 280
incorrect determination of at least seventeen thousand five 281
hundred dollars in taxable value. 282

The board shall file the counter-complaint within thirty 283
days after the original complaint is filed or after the last day 284
such complaints may be filed, whichever is later, and any other 285

person shall file the counter-complaint within thirty days after 286
receiving the notice required under this division. 287

(3) Upon the filing of a counter-complaint, the board of 288
education, property owner, or tenant shall be made a party to 289
the action. 290

(C) Each board of revision shall notify any complainant 291
and counter-complainant, and also the property owner, if the 292
property owner's address is known, and the complaint is filed by 293
one other than the property owner, not less than ten days prior 294
to the hearing, either by certified mail or, if the board has 295
record of an internet identifier of record associated with the 296
owner, by ordinary mail and by that internet identifier of 297
record of the time and place the same will be heard. The board 298
of revision shall hear and render its decision on an original 299
complaint within one hundred eighty days after the last day such 300
a complaint may be filed with the board under division (A) (1) of 301
this section or, if a counter-complaint is filed, within one 302
hundred eighty days after such filing. If the original complaint 303
is filed by the legislative authority of a subdivision, the 304
mayor of a municipal corporation with territory in the county, 305
or a third party complainant, and if the board of revision has 306
not rendered its decision on the complaint within one year after 307
the date the complaint was filed, the board may dismiss the 308
complaint. 309

(D) The determination of any such original complaint or 310
counter-complaint shall relate back to the date when the lien 311
for taxes or recoupment charges for the current year attached or 312
the date as of which liability for such year was determined. 313
Liability for taxes and recoupment charges for such year and 314
each succeeding year until the complaint is finally determined 315

and for any penalty and interest for nonpayment thereof within 316
the time required by law shall be based upon the determination, 317
valuation, or assessment as finally determined. Each complaint 318
shall state the amount of overvaluation, undervaluation, 319
discriminatory valuation, illegal valuation, or incorrect 320
classification or determination upon which the complaint is 321
based. The treasurer shall accept any amount tendered as taxes 322
or recoupment charge upon property concerning which a complaint 323
is then pending, computed upon the claimed valuation as set 324
forth in the complaint. Unless dismissal is required under 325
division (C) of this section, if an original complaint or 326
counter-complaint filed for the current year is not determined 327
by the board within the time prescribed for such determination, 328
the complaint and any proceedings in relation thereto shall be 329
continued by the board as a valid complaint for any ensuing year 330
until that original complaint or counter-complaint is finally 331
determined by the board or upon any appeal from a decision of 332
the board. In such case, the original complaint and counter- 333
complaint shall continue in effect without further filing by the 334
original taxpayer, the original taxpayer's assignee, or any 335
other person or entity authorized to file a complaint under this 336
section. 337

(E) If a taxpayer files a complaint as to the 338
classification, valuation, assessment, or any determination 339
affecting the taxpayer's own property and tenders less than the 340
full amount of taxes or recoupment charges as finally 341
determined, an interest charge shall accrue as follows: 342

(1) If the amount finally determined is less than the 343
amount billed but more than the amount tendered, the taxpayer 344
shall pay interest at the rate per annum prescribed by section 345
5703.47 of the Revised Code, computed from the date that the 346

taxes were due on the difference between the amount finally 347
determined and the amount tendered. This interest charge shall 348
be in lieu of any penalty or interest charge under section 349
323.121 of the Revised Code unless the taxpayer failed to file a 350
complaint and tender an amount as taxes or recoupment charges 351
within the time required by this section, in which case section 352
323.121 of the Revised Code applies. 353

(2) If the amount of taxes finally determined is equal to 354
or greater than the amount billed and more than the amount 355
tendered, the taxpayer shall pay interest at the rate prescribed 356
by section 5703.47 of the Revised Code from the date the taxes 357
were due on the difference between the amount finally determined 358
and the amount tendered, such interest to be in lieu of any 359
interest charge but in addition to any penalty prescribed by 360
section 323.121 of the Revised Code. 361

(F) Upon request of a complainant, the tax commissioner 362
shall determine the common level of assessment of real property 363
in the county for the year stated in the request that is not 364
valued under section 5713.31 of the Revised Code, which common 365
level of assessment shall be expressed as a percentage of true 366
value and the common level of assessment of lands valued under 367
such section, which common level of assessment shall also be 368
expressed as a percentage of the current agricultural use value 369
of such lands. Such determination shall be made on the basis of 370
the most recent available sales ratio studies of the 371
commissioner and such other factual data as the commissioner 372
deems pertinent. 373

~~(G) A~~ (G) (1) Except as otherwise provided in division (G) 374
(1) of this section, a complainant shall provide to the board of 375
revision all information or evidence within the complainant's 376

knowledge or possession that affects the real property that is 377
the subject of the complaint. In the case described in division 378
(G) (2) of this section, a complainant may provide such 379
information or evidence. A complainant who fails to provide such 380
information or evidence is precluded from introducing it on 381
appeal to the board of tax appeals or the court of common pleas, 382
except that the board of tax appeals or court may admit and 383
consider the evidence if the complainant shows good cause for 384
the complainant's failure to provide the information or evidence 385
to the board of revision. 386

(2) If a property owner, the owner's spouse, a tenant 387
authorized to file a complaint under division (A) of this 388
section, or any person acting on behalf of the property owner or 389
tenant files a complaint under division (A) (1) (d) or (e) of this 390
section, the county auditor shall provide to the board of 391
revision all information or evidence within the auditor's 392
knowledge or possession that affects the valuation of the real 393
property that is the subject of the complaint. An auditor who 394
fails to provide such information or evidence is precluded from 395
introducing it on appeal to the board of tax appeals or the 396
court of common pleas, except that the board of tax appeals or 397
court may admit and consider the evidence if the auditor shows 398
good cause for the auditor's failure to provide the information 399
or evidence to the board of revision. 400

For a complaint filed under division (A) (1) (d) or (e) of 401
this section, the county auditor has the burden of establishing 402
by a preponderance of the evidence that the valuation of the 403
real property that is the subject of the complaint is not an 404
overvaluation, undervaluation, discriminatory valuation, or 405
illegal valuation of that property, as applicable to the 406
complaint. 407

(H) In case of the pendency of any proceeding in court 408
based upon an alleged excessive, discriminatory, or illegal 409
valuation or incorrect classification or determination, the 410
taxpayer may tender to the treasurer an amount as taxes upon 411
property computed upon the claimed valuation as set forth in the 412
complaint to the court. The treasurer may accept the tender. If 413
the tender is not accepted, no penalty shall be assessed because 414
of the nonpayment of the full taxes assessed. 415

(I) A legislative authority, or any person acting on 416
behalf of a legislative authority, may not enter into a private 417
payment agreement with respect to any complaint filed or 418
contemplated under this section or section 5715.13 of the 419
Revised Code, and any such agreement is void and unenforceable. 420
As used in this division, "private payment agreement" means any 421
type of agreement in which a property owner, a tenant authorized 422
to file a complaint under division (A) of this section, or any 423
person acting on behalf of a property owner or such a tenant 424
agrees to make one or more payments to a subdivision in exchange 425
for the legislative authority of that subdivision, or any person 426
acting on behalf of that subdivision, doing any of the 427
following: 428

(1) Refraining from filing a complaint or counter- 429
complaint under this section; 430

(2) Dismissing a complaint or counter-complaint filed 431
under this section by the legislative authority or any person 432
acting on behalf of the legislative authority; 433

(3) Resolving a claim under this section by settlement 434
agreement. 435

A "private payment agreement" does not include any 436

agreement to resolve a claim under this section pursuant to 437
which an agreed-upon valuation for the property that is the 438
subject of the claim is approved by the county auditor and 439
reflected on the tax list, provided that agreement does not 440
require any payments described in this division. 441

(J) For the purpose of division (A)(6)(a) of this section, 442
the filing threshold for tax year 2022 equals five hundred 443
thousand dollars. For tax year 2023 and each tax year 444
thereafter, the tax commissioner shall adjust the filing 445
threshold used in that division by completing the following 446
calculations in September of each year: 447

(1) Determine the percentage increase in the gross 448
domestic product deflator determined by the bureau of economic 449
analysis of the United States department of commerce from the 450
first day of January of the preceding year to the last day of 451
December of the preceding year; 452

(2) Multiply that percentage increase by the filing 453
threshold for the current year; 454

(3) Add the resulting product to the filing threshold for 455
the current year; 456

(4) Round the resulting sum to the nearest multiple of one 457
thousand dollars. 458

The commissioner shall certify the amount resulting from 459
the adjustment to each county auditor not later than the first 460
day of October each year. The certified amount applies to 461
complaints filed for the tax year in which the amount is 462
certified. The commissioner shall not make the adjustment for 463
any tax year in which the amount resulting from the adjustment 464
would be less than the filing threshold for the current tax 465

year. 466

(K) Any person who knowingly makes a false statement in an 467
affidavit furnished under division (A) (8) (b) of this section is 468
guilty of falsification under division (A) (11) of section 469
2921.13 of the Revised Code. 470

(L) Any property owner or tenant filing a complaint under 471
this section or section 5715.13 of the Revised Code against the 472
valuation of any parcel that appears on the tax list, a counter- 473
complaint to such a complaint, or an appeal of any decision 474
rendered upon such a complaint or counter-complaint under 475
section 5717.01 or 5717.05 of the Revised Code may submit to the 476
board of revision, board of tax appeals, or court of common 477
pleas evidence of similarly situated properties that, the person 478
alleges, establish that the property is overvalued in comparison 479
to its peers, neighbors, or competitive set. If the board or 480
court determines that the evidence is sufficiently credible and 481
the valuations of the similarly situated properties were 482
determined using generally recognized appraisal techniques, the 483
board or court may use the evidence as a basis for a reduction 484
in the property's valuation or, in the case of a counter- 485
complaint, to determine a valuation lesser than that alleged in 486
the complaint. The board or court maintains discretion in 487
determining which properties qualify as similarly situated 488
properties. 489

Sec. 5717.04. This section does not apply to any decision 490
and order of the board of tax appeals made pursuant to section 491
5703.021 of the Revised Code. Any such decision and order shall 492
be conclusive upon all parties and may not be appealed. 493

The proceeding to obtain a reversal, vacation, or 494
modification of a decision of the board of tax appeals 495

~~determining appeals from final determinations by the tax-~~ 496
~~commissioner of any preliminary, amended, or final tax-~~ 497
~~assessments, reassessments, valuations, determinations,~~ 498
~~findings, computations, or orders made by the commissioner, and~~ 499
~~final determinations of a local board of tax review created~~ 500
~~under section 718.11 of the Revised Code,~~ shall be by appeal to 501
the supreme court or to the court of appeals for the county in 502
which the property taxed is situated or in which the taxpayer 503
resides. If the taxpayer is a corporation, then the proceeding 504
to obtain such reversal, vacation, or modification shall be by 505
appeal to the supreme court or to the court of appeals for the 506
county in which the property taxed is situated, or the county of 507
residence of the agent for service of process, tax notices, or 508
demands, or the county in which the corporation has its 509
principal place of business. In all other instances, the 510
proceeding to obtain such reversal, vacation, or modification 511
shall be by appeal to the court of appeals for Franklin county. 512

~~Appeals from decisions of the board upon all other appeals~~ 513
~~or applications filed with and determined by the board shall be~~ 514
~~by appeal to the court of appeals for the county in which the~~ 515
~~property taxed is situated or in which the taxpayer resides. If~~ 516
~~the taxpayer is a corporation, limited liability company,~~ 517
~~partnership, or other legal entity, then the proceeding to~~ 518
~~obtain such reversal, vacation, or modification shall be by~~ 519
~~appeal to the court of appeals for the county in which the~~ 520
~~property taxed is situated, or the county of residence of the~~ 521
~~agent for service of process, tax notices, or demands, or the~~ 522
~~county in which the corporation, limited liability company,~~ 523
~~partnership, or other legal entity has its principal place of~~ 524
~~business. In all other instances, the proceeding to obtain such~~ 525
~~reversal, vacation, or modification shall be by appeal to the~~ 526

~~court of appeals for Franklin county.~~ 527

Appeals from decisions of the board determining appeals 528
from decisions of county boards of revision may be instituted by 529
any of the persons who were parties to the appeal before the 530
board of tax appeals, by the person in whose name the property 531
involved in the appeal is listed or sought to be listed, if such 532
person was not a party to the appeal before the board of tax 533
appeals, or by the county auditor of the county in which the 534
property involved in the appeal is located. 535

Appeals from decisions of the board of tax appeals 536
determining appeals from final determinations by the tax 537
commissioner of any preliminary, amended, or final tax 538
assessments, reassessments, valuations, determinations, 539
findings, computations, or orders made by the commissioner may 540
be instituted by any of the persons who were parties to the 541
appeal or application before the board, by the person in whose 542
name the property is listed or sought to be listed, if the 543
decision appealed from determines the valuation or liability of 544
property for taxation and if any such person was not a party to 545
the appeal or application before the board, by the taxpayer or 546
any other person to whom the decision of the board appealed from 547
was by law required to be sent, by the director of budget and 548
management if the revenue affected by the decision of the board 549
appealed from would accrue primarily to the state treasury, by 550
the county auditor of the county to the undivided general tax 551
funds of which the revenues affected by the decision of the 552
board appealed from would primarily accrue, or by the tax 553
commissioner. 554

Appeals from decisions of the board upon all other appeals 555
or applications filed with and determined by the board may be 556

instituted by any of the persons who were parties to such appeal 557
or application before the board, by any persons to whom the 558
decision of the board appealed from was by law required to be 559
sent, or by any other person to whom the board sent the decision 560
appealed from, as authorized by section 5717.03 of the Revised 561
Code. 562

Such appeals shall be taken within thirty days after the 563
date of the entry of the decision of the board on the journal of 564
its proceedings, as provided by such section, by the filing by 565
appellant of a notice of appeal with the court to which the 566
appeal is taken and the board. If the appeal is of a decision of 567
the board on an action originally brought under section 5717.01 568
of the Revised Code, the appellant also shall submit, at the 569
same time, a copy of the notice of appeal to the county board of 570
revision and the county auditor. If a timely notice of appeal is 571
filed by a party, any other party may file a notice of appeal 572
within ten days of the date on which the first notice of appeal 573
was filed or within the time otherwise prescribed in this 574
section, whichever is later. A notice of appeal shall set forth 575
the decision of the board appealed from and the errors therein 576
complained of. Proof of the filing of such notice with the board 577
of tax appeals shall be filed with the court to which the appeal 578
is being taken. 579

The court in which notice of appeal is first filed shall 580
have exclusive jurisdiction of the appeal. 581

In all such appeals the commissioner or all persons to 582
whom the decision of the board appealed from is required by such 583
section to be sent, other than the appellant, shall be made 584
appellees. Unless waived, notice of the appeal shall be served 585
upon all appellees by certified mail. The prosecuting attorney 586

shall represent the county auditor in any such appeal in which 587
the auditor is a party. If the commissioner is not a party to 588
the appeal or application before the board, the supreme court or 589
court of appeals, as applicable, shall not dismiss an appeal of 590
the board's decision because of the failure to make the 591
commissioner an appellee or to serve the notice of appeal to the 592
commissioner as otherwise required under this section. 593

The board, upon written demand filed by an appellant, 594
shall within thirty days after the filing of such demand file 595
with the court to which the appeal is being taken a certified 596
transcript of the record of the proceedings of the board 597
pertaining to the decision complained of and the evidence 598
considered by the board in making such decision. 599

If upon hearing and consideration of such record and 600
evidence the court decides that the decision of the board 601
appealed from is reasonable and lawful it shall affirm the same, 602
but if the court decides that such decision of the board is 603
unreasonable or unlawful, the court shall reverse and vacate the 604
decision or modify it and enter final judgment in accordance 605
with such modification. 606

The clerk of the court shall certify the judgment of the 607
court to the board, which shall certify such judgment to such 608
public officials or take such other action in connection 609
therewith as is required to give effect to the decision. 610

Any party to the appeal shall have the right to appeal 611
from the judgment of the court of appeals on questions of law, 612
as in other cases. 613

As used in this section, "taxpayer" includes any person 614
required to return any property for taxation. 615

Section 2. That existing sections 5715.19 and 5717.04 of 616
the Revised Code are hereby repealed. 617

Section 3. (A) The amendment by this act of division (G) 618
of section 5715.19 of the Revised Code applies to property tax 619
complaints filed on or after the effective date of this section. 620

(B) The enactment by this act of division (L) of section 621
5715.19 of the Revised Code applies to any complaint or counter- 622
complaint filed for tax years ending on or after the effective 623
date of that enactment. 624