

As Introduced

136th General Assembly

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H. B. No. 613

Representatives Click, Thomas, D.

Cosponsors: Representatives John, Williams

To amend sections 5703.42, 5703.52, 5703.60,
5703.70, 5717.01, 5717.011, and 5717.02 and to
enact section 5717.021 of the Revised Code to
modify the tax enforcement authority of the
department of taxation and the board of tax
appeals.

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

Section 1. That sections 5703.42, 5703.52, 5703.60,
5703.70, 5717.01, 5717.011, and 5717.02 be amended and section
5717.021 of the Revised Code be enacted to read as follows:

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Sec. 5703.42. The annual report of the department of
taxation shall include a full report of the operation and
execution of all laws which it is required to administer. The
department shall deliver copies of the report to the speaker and
minority leader of the house of representatives and the
president and minority leader of the senate.

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Sec. 5703.52. (A) The tax commissioner shall appoint one
or more problem resolution officers from among the employees of
the department of taxation, and at least one of these employees
shall be assigned as a problem resolution officer as the

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employee's full-time duty. These officers shall receive and 20
review inquiries and complaints concerning matters that have 21
been pending before the department for an unreasonable length of 22
time or matters to which a taxpayer has been unable to obtain a 23
satisfactory response after several attempts to communicate with 24
the employee of the department assigned to the taxpayer's case 25
or the employee's immediate supervisor. 26

Matters arising in cases on appeal from a final 27
determination of the commissioner or in cases certified to the 28
attorney general for collection are not reviewable by a problem 29
resolution officer. An action taken by a problem resolution 30
officer is not a final order of the commissioner appealable to 31
the board of tax appeals. 32

The commissioner shall prescribe and make available on the 33
department of taxation's web site a form, that may be submitted 34
online through the department's web site, to request assistance 35
from or otherwise communicate with a problem resolution officer. 36
The form shall be available from a link on the home page of the 37
department's web site. Upon receipt of such a form, the officer 38
shall transmit a copy of the form to any employee of the 39
department involved in the matter listed on the form. 40

The home page of the department's web site shall include a 41
link that leads to a directory of each employee appointed as a 42
problem resolution officer, including the name, phone number, 43
and electronic mail address of the employee. The directory shall 44
also indicate if an employee is assigned as a problem resolution 45
officer as the employee's full-time duty. This information shall 46
be updated as needed. If a person registers to receive regular 47
communication or updates from the department, this information 48
shall be included in such a communication to the person. If any 49

of the information changes, it shall be included in another 50
communication. 51

(B) The tax commissioner shall maintain a continuing 52
education program to train employees of the department and to 53
provide them with a current knowledge of state and federal tax 54
laws. 55

(C) In addition to any other information provided by law, 56
the tax commissioner shall include in the annual report required 57
by section 5703.42 of the Revised Code ~~information~~ all of the 58
following, arranged by tax and whether the taxpayer involved is 59
an individual or a business: 60

(1) Information about the number and kinds of audits or 61
assessments conducted in the year covered by the report. 62

(2) The length of time of such audits, which may be 63
compiled into statistics. 64

(3) The length of time to resolve appeals, which may be 65
compiled into statistics. 66

(4) The number of audits that remained unresolved as of 67
the last day of the year covered by the report. Of those audits, 68
the report shall indicate whether each had been unresolved for 69
less than one year, more than one year but less than two years, 70
more than two years but less than three years, or four years or 71
more. 72

(5) The number of appeals with respect to which a taxpayer 73
has filed a petition for reassessment or request for hearing but 74
that, as of the last day of the year covered by the report, have 75
have not resulted in a final determination. Of those appeals, 76
the report shall indicate whether each had been unresolved for 77
less than one year, more than one year but less than two years, 78

more than two years but less than three years, or four years or 79
more. 80

(D) The tax commissioner shall not use the amounts of 81
taxes assessed by an employee of the department as the basis of 82
a production quota system for employees or the basis for 83
evaluating an employee's performance. 84

(E) The tax commissioner shall establish procedures for 85
monitoring the performance of tax agents that include the use of 86
evaluations obtained from taxpayers. 87

Sec. 5703.60. (A) If a petition for reassessment has been 88
properly filed under a law that specifies that this section 89
applies, the tax commissioner shall proceed as follows: 90

(1) Except as provided in division (D) of this section, 91
the commissioner may correct the assessment by issuing a 92
corrected assessment. The corrected assessment may reduce or 93
increase the previous assessment, as the commissioner finds 94
proper. The commissioner shall send the corrected assessment by 95
ordinary mail to the address to which the original assessment 96
was sent, unless the petitioner notifies the commissioner of a 97
different address. The commissioner's mailing of the corrected 98
assessment is an assessment timely made and issued to the extent 99
that the original assessment was timely made and issued, 100
notwithstanding any time limitation otherwise imposed by law. 101

Within sixty days after the mailing of the corrected 102
assessment, the petitioner may file a new petition for 103
reassessment. The petition shall be filed in the same manner as 104
provided by law for filing the original petition. If a new 105
petition is properly filed within the sixty-day period, the 106
commissioner shall proceed under division (A) (2) or (3) of this 107

section. If a new petition is not properly filed within the 108
sixty-day period, the corrected assessment becomes final, and 109
the amount of the corrected assessment is due and payable from 110
the person assessed. 111

The issuance of a corrected assessment under this division 112
nullifies the petition for reassessment filed before such 113
issuance, and that petition shall not be subject to further 114
administrative review or appeal. The commissioner may issue to 115
the person assessed only one corrected assessment under this 116
division. 117

(2) The commissioner may cancel the assessment by issuing 118
either a corrected assessment or a final determination. The 119
commissioner may mail the cancellation in the same manner as a 120
corrected assessment under division (A) (1) of this section. 121
Cancellation of an assessment pursuant to this division is not 122
subject to further administrative review or appeal. 123

(3) If no corrected assessment or final determination is 124
issued under division (A) (1) or (2) of this section, or if a new 125
petition for reassessment is properly filed under division (A) 126
(1) of this section, the commissioner shall review the 127
assessment or corrected assessment petition that is still 128
pending. If the petitioner requests a hearing, the commissioner 129
shall assign a time and place for the hearing and notify the 130
petitioner of such time and place, ~~but the commissioner may~~ 131
~~continue the hearing from time to time as necessary. Upon The~~ 132
hearing shall be held not later than one hundred eighty days 133
after the hearing is requested, unless the petitioner files a 134
request to extend this deadline by ninety days, which the 135
commissioner shall grant, or the deadline is extended pursuant 136
to division (A) (5) of this section or, for not more than one 137

hundred eighty additional days, by agreement of the petitioner 138
and commissioner. Subject to division (A) (4) of this section, 139
upon completion of the review and hearing, if requested by the 140
person assessed, the commissioner shall either cancel the 141
assessment or corrected assessment by issuing a corrected 142
assessment or final determination under division (A) (2) of this 143
section, or issue a final determination that reduces, affirms, 144
or increases the assessment or corrected assessment, as the 145
commissioner finds proper. If a final determination is issued 146
under this division, a copy of it shall be served on the 147
petitioner in the manner provided by section 5703.37 of the 148
Revised Code, and it is subject to appeal under section 5717.02 149
of the Revised Code. Only objections decided on the merits by 150
the board of tax appeals or a court shall be given the effect of 151
collateral estoppel or res judicata in considering an 152
application for refund of amounts paid pursuant to the 153
assessment or corrected assessment. 154

(4) During a hearing described in division (A) (3) of this 155
section, the petitioner may request that the tax commissioner 156
disclose to the petitioner or the petitioner's representative 157
any proposed final determination. The commissioner shall comply 158
with any such request and shall not issue a final determination 159
until at least thirty days following delivery of the proposed 160
final determination to the petitioner or representative. During 161
that thirty-day period, the petitioner may respond to the 162
proposed final determination or provide additional supporting 163
documentation to the commissioner. 164

If the petitioner does not respond to the proposed final 165
determination during that thirty-day period, the proposed final 166
determination shall be deemed, on the last day of such period, 167
to be the final determination, which may be appealed under 168

section 5717.02 of the Revised Code. The commissioner shall 169
subsequently issue a final determination with the same content 170
as the proposed final determination but, for the purposes of 171
appeals under section 5717.02 of the Revised Code, the final 172
determination shall be considered to have been issued on the 173
last day of the thirty-day period. 174

If the petitioner does respond to the proposed final 175
determination during that thirty-day period, the commissioner 176
may issue the final determination within thirty days after 177
receiving the response or documentation. If that deadline 178
expires without issuance of a final determination, then on that 179
expiration date the proposed final determination is deemed to be 180
the final determination, which may be appealed under section 181
5717.02 of the Revised Code. Upon the written consent of the 182
petitioner, the commissioner may extend the thirty-day period 183
for issuing a final determination under this paragraph by up to 184
an additional thirty days. 185

(5) The commissioner may, within sixty days after the 186
filing of a petition for reassessment, submit a request to the 187
petitioner for a settlement conference to explore opportunities 188
to resolve the petition. If the petitioner accepts the request, 189
the conference shall be held within one hundred eighty days 190
after the petition's filing date and the deadline by which a 191
hearing must be held under division (A) (3) of this section shall 192
be extended by the number of days between the date the 193
commissioner makes the request for a conference and the date of 194
the conference. 195

(B) Except as provided in division (D) of this section, in 196
addition to the authority provided in division (A) of this 197
section and division (H) of section 5703.05 of the Revised Code, 198

the tax commissioner, on the commissioner's own motion, may 199
issue a corrected assessment with regard to the assessment of 200
any tax for which a properly filed petition for reassessment 201
would be subject to division (A) of this section. A corrected 202
assessment may be issued under this division only if the 203
original assessment has not been certified to the attorney 204
general for collection under section 131.02 of the Revised Code, 205
or is not an appeal pursuant to section 5717.02 of the Revised 206
Code. The corrected assessment shall not increase the amount of 207
tax, penalty, or additional charge if the statute of limitations 208
to issue a new assessment for such increase has expired. The 209
corrected assessment shall be issued and reviewed in the same 210
manner as a corrected assessment under division (A)(1) of this 211
section. 212

(C) If the tax commissioner issues a corrected assessment 213
or final determination under this section that reduces an 214
assessment below the amount paid thereon, and the reduction is 215
made at the written request of the party assessed, either 216
through the filing of a proper petition for reassessment or 217
otherwise, the commissioner shall certify any overpayment as a 218
refund due only to the extent a refund could have been timely 219
claimed when the request was made. If the reduction is made on 220
the commissioner's own motion, the commissioner shall certify 221
any overpayment as a refund due only to the extent a refund 222
could have been timely claimed at the time the reduction was 223
made. 224

(D) The tax commissioner shall not issue a corrected 225
assessment under division (A)(1) or (B) of this section after 226
the party assessed has requested in writing that the 227
commissioner not use that procedure. 228

(E) This section does not require the tax commissioner to 229
issue a corrected assessment. 230

(F) Notwithstanding any other section of the Revised Code, 231
interest on an assessment for which a petition for reassessment 232
has been filed shall no longer accrue more than one year after 233
the filing date of that petition through the date that the 234
commissioner issues a final determination on that petition. 235

(G) Nothing in this section prohibits the tax commissioner 236
from doing either of the following between the time a petition 237
for reassessment is filed and a final determination is issued: 238

(1) Requesting additional supporting documentation from 239
the petitioner; 240

(2) Communicating about, negotiating, or entering into a 241
settlement agreement with a petitioner, regardless of whether a 242
settlement conference is held under division (A) (5) of this 243
section. 244

Sec. 5703.70. (A) On the filing of an application for 245
refund under section 718.91, 3734.905, 4307.05, 4307.07, 246
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 247
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 248
5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 5751.08, 249
or 5753.06 of the Revised Code, or an application for 250
compensation under section 5739.061 of the Revised Code, if the 251
tax commissioner determines that the amount of the refund or 252
compensation to which the applicant is entitled is less than the 253
amount claimed in the application, the commissioner shall give 254
the applicant written notice electronically or by ordinary mail 255
of the amount. If sent by ordinary mail, the notice shall be 256
sent to the address shown on the application unless the 257

applicant notifies the commissioner of a different address. If 258
sent electronically, the notice shall be sent to the person or 259
the person's authorized representative through secure electronic 260
means associated with the person's or representative's last 261
known electronic mail address, but only with the person's 262
consent. The applicant shall have sixty days from the date the 263
commissioner electronically sends or mails the notice to provide 264
additional information to the commissioner or request a hearing, 265
or both. 266

(B) If the applicant neither requests a hearing nor 267
provides additional information to the tax commissioner within 268
the time prescribed by division (A) of this section, the 269
commissioner shall take no further action, and the refund or 270
compensation amount denied becomes final. 271

(C) (1) If the applicant requests a hearing within the time 272
prescribed by division (A) of this section, the tax commissioner 273
shall assign a time and place for the hearing and notify the 274
applicant of such time and place, ~~but the commissioner may~~ 275
~~continue the hearing from time to time, as necessary. The~~ 276
hearing shall be held not later than one hundred eighty days 277
after the hearing is requested, unless the applicant files a 278
request to extend this deadline by ninety days, which the 279
commissioner shall grant, or the deadline is extended as 280
required by division (C) (5) of this section or, for not more 281
than one hundred eighty additional days, by agreement of the 282
applicant and commissioner. After Subject to division (C) (4) of 283
this section, after the hearing, the commissioner may make such 284
adjustments to the refund or compensation as the commissioner 285
finds proper, and shall issue a final determination thereon. 286

(2) If the applicant does not request a hearing, but 287

provides additional information, within the time prescribed by 288
division (A) of this section, the commissioner shall review the 289
information, make such adjustments to the refund or compensation 290
as the commissioner finds proper, and issue a final 291
determination thereon. The commissioner may review such 292
information and make such adjustments as many times as the 293
commissioner finds proper before the issuance of a final 294
determination. 295

(3) If the applicant requests a hearing and provides 296
additional information within the time prescribed by division 297
(A) of this section, the commissioner may review the information 298
and make such adjustments to the refund or compensation as the 299
commissioner finds proper. The commissioner may review such 300
information and make such adjustments as many times as the 301
commissioner finds proper before the issuance of a final 302
determination. 303

The commissioner shall assign a time and place for the 304
hearing and notify the applicant of such time and place, ~~but the~~ 305
~~commissioner may continue the hearing from time to time, as~~ 306
~~necessary~~ and the deadline for holding the hearing and the 307
circumstances for extending that deadline shall be the same as 308
described in division (C) (1) of this section. After ~~Subject to~~ 309
division (C) (4) of this section, after the hearing, the 310
commissioner may make any additional adjustments to the refund 311
or compensation as the commissioner finds proper and shall issue 312
a final determination thereon. 313

(4) During a hearing described in division (C) (1) or (3) 314
of this section, the applicant may request that the tax 315
commissioner disclose to the applicant or the applicant's 316
representative any proposed final determination. The 317

commissioner shall comply with any such request and shall not 318
issue a final determination until at least thirty days following 319
delivery of the proposed final determination to the applicant or 320
representative. During that thirty-day period, the applicant may 321
respond to the proposed final determination or provide 322
additional supporting documentation to the commissioner. 323

If the applicant does not respond to the proposed final 324
determination during that thirty-day period, the proposed final 325
determination shall be deemed, on the last day of such period, 326
to be the final determination, which may be appealed under 327
section 5717.02 of the Revised Code. The commissioner shall 328
subsequently issue a final determination with the same content 329
as the proposed final determination but, for the purposes of 330
appeals under section 5717.02 of the Revised Code, the final 331
determination shall be considered to have been issued on the 332
last day of the thirty-day period. 333

If the applicant does not respond to the proposed final 334
determination during that thirty-day period, the commissioner 335
may issue a final determination within thirty days after 336
receiving the response or documentation. If that deadline 337
expires without issuance of a final determination, then on that 338
expiration date the proposed final determination is deemed to be 339
the final determination, which may be appealed under section 340
5717.02 of the Revised Code. Upon the written consent of the 341
applicant, the commissioner may extend the thirty-day period for 342
issuing a final determination under this paragraph by up to an 343
additional thirty days. 344

(5) The commissioner may, within sixty days after the 345
applicant requests a hearing, submit a request to the applicant 346
for a settlement conference to explore opportunities to agree 347

upon the amount of the refund. If the applicant accepts the 348
request, the conference shall be held not later than one hundred 349
eighty days after the hearing request has been filed and the 350
date on which the hearing would otherwise be held shall be 351
extended by the number of days between the date the commissioner 352
makes the request for a conference and the date of the 353
conference. After the conference, if the applicant and the 354
commissioner arrive at an agreement, the commissioner shall make 355
any agreed-upon adjustments to the refund or compensation and 356
shall issue a final determination thereon. 357

(6) The commissioner shall serve a copy of the final 358
determination made under division (C) (1), (2), ~~or~~ (3), or (5) of 359
this section on the applicant in the manner provided in section 360
5703.37 of the Revised Code, and the decision is final, subject 361
to appeal under section 5717.02 of the Revised Code. 362

(D) The tax commissioner shall certify to the director of 363
budget and management and treasurer of state for payment from 364
the tax refund fund created by section 5703.052 of the Revised 365
Code, the amount of the refund to be refunded under division (B) 366
or (C) of this section. The commissioner also shall certify to 367
the director and treasurer of state for payment from the general 368
revenue fund the amount of compensation to be paid under 369
division (B) or (C) of this section. 370

(E) Nothing in this section prohibits the tax commissioner 371
doing either of the following between the time a hearing is 372
requested or the applicant provides additional information to 373
the commissioner and a final determination is issued: 374

(1) Requesting additional supporting documentation from 375
the applicant; 376

(2) Communicating about, negotiating, or entering into a 377
settlement agreement with an applicant, regardless of whether a 378
settlement conference is held under division (C) (5) of this 379
section. 380

Sec. 5717.01. An appeal from a decision of a county board 381
of revision may be taken to the board of tax appeals within 382
thirty days after notice of the decision of the county board of 383
revision is mailed as provided in division (A) of section 384
5715.20 of the Revised Code. Such an appeal may be taken by the 385
county auditor, the tax commissioner, or any board, legislative 386
authority, public official, or taxpayer authorized by section 387
5715.19 of the Revised Code to file complaints against 388
valuations or assessments with the auditor, except that a 389
subdivision or the legislative authority or mayor of a 390
subdivision may file such an appeal only if the subdivision owns 391
or leases the property that is the subject of the board of 392
revision's decision, and except that no such appeal may be taken 393
by a third party complainant, as defined in that section. Such 394
appeal shall be taken by the filing of a notice of appeal, in 395
person or by certified mail, express mail, facsimile 396
transmission, electronic transmission, or by authorized delivery 397
service, with the board of tax appeals and with the county board 398
of revision. If notice of appeal is filed by certified mail, 399
express mail, or authorized delivery service as provided in 400
section 5703.056 of the Revised Code, the date of the United 401
States postmark placed on the sender's receipt by the postal 402
service or the date of receipt recorded by the authorized 403
delivery service shall be treated as the date of filing. If 404
notice of appeal is filed by facsimile transmission or 405
electronic transmission, the date and time the notice is 406
received by the board shall be the date and time reflected on a 407

timestamp provided by the board's electronic system, and the 408
appeal shall be considered filed with the board on the date 409
reflected on that timestamp. Any timestamp provided by another 410
computer system or electronic submission device shall not affect 411
the time and date the notice is received by the board. Upon 412
receipt of such notice of appeal such county board of revision 413
shall notify all persons thereof who were parties to the 414
proceeding before such county board of revision by either 415
certified mail or, if the board has record of an internet 416
identifier of record associated with such a person, by ordinary 417
mail and by that internet identifier of record, and shall file 418
proof of such notice or, in the case of ordinary mail, an 419
affidavit attesting that the board sent the notice with the 420
board of tax appeals. The county board of revision shall 421
thereupon certify to the board of tax appeals a transcript of 422
the record of the proceedings of the county board of revision 423
pertaining to the original complaint, and all evidence offered 424
in connection therewith. Such appeal may be heard by the board 425
of tax appeals at its offices in Columbus or in the county where 426
the property is listed for taxation, or the board of tax appeals 427
may cause its examiners to conduct such hearing and to report to 428
it their findings for affirmation or rejection. An appeal may 429
proceed pursuant to section 5703.021 of the Revised Code on the 430
small claims docket if the appeal qualifies under that section. 431

The board of tax appeals may order the appeal to be heard 432
on the record and the evidence certified to it by the county 433
board of revision, or it may order the hearing of additional 434
evidence, and it may make such investigation concerning the 435
appeal as it deems proper. If the board orders a hearing, the 436
board shall render its decision within twelve months after the 437
date of that hearing. If the board does not order a hearing, the 438

board shall render its decision within twelve months after the 439
last date on which a brief was filed in the case. In either 440
case, the time for rendering the decision may be extended with 441
the consent of all parties to the appeal. 442

As used in this section, "internet identifier of record" 443
has the same meaning as in section 9.312 of the Revised Code. 444

Sec. 5717.011. (A) As used in this chapter, "tax 445
administrator" has the same meaning as in section 718.01 of the 446
Revised Code. 447

(B) Appeals from a final determination of a local board of 448
tax review created under section 718.11 of the Revised Code may 449
be taken by the taxpayer or the tax administrator to the board 450
of tax appeals or may be taken by the taxpayer or the tax 451
administrator to a court of common pleas as otherwise provided 452
by law. If the taxpayer or the tax administrator elects to make 453
an appeal to the board of tax appeals or court of common pleas, 454
and subject to section 5703.021 of the Revised Code with respect 455
to appeals assigned to the small claims docket, the appeal shall 456
be taken by the filing of a notice of appeal with the board of 457
tax appeals or court of common pleas, the local board of tax 458
review, and the opposing party. The notice of appeal shall be 459
filed within sixty days after the day the appellant receives 460
notice of the final determination issued under section 718.11 of 461
the Revised Code. An appeal filed with a court of common pleas 462
is governed by the Rules of Civil Procedure and other rules of 463
practice and procedure applicable to civil actions. For an 464
appeal filed with the board of tax appeals, the notice of appeal 465
may be filed in person or by certified mail, express mail, 466
facsimile transmission, electronic transmission, or by 467
authorized delivery service as provided in section 5703.056 of 468

the Revised Code. If the notice of appeal is filed by certified 469
mail, express mail, or authorized delivery service as provided 470
in section 5703.056 of the Revised Code, the date of the United 471
States postmark placed on the sender's receipt by the postal 472
service or the date of receipt recorded by the authorized 473
delivery service shall be treated as the date of filing with the 474
board. If notice of appeal is filed by facsimile transmission or 475
electronic transmission, the date and time the notice is 476
received by the board shall be the date and time reflected on a 477
timestamp provided by the board's electronic system, and the 478
appeal shall be considered filed with the board on the date 479
reflected on that timestamp. Any timestamp provided by another 480
computer system or electronic submission device shall not affect 481
the time and date the notice is received by the board. The 482
notice of appeal shall have attached thereto and incorporated 483
therein by reference a true copy of the final determination 484
issued under section 718.11 of the Revised Code, but failure to 485
attach a copy of such notice and incorporate it by reference in 486
the notice of appeal does not invalidate the appeal. 487

(C) A notice of appeal for an appeal filed with the board 488
of tax appeals shall contain a short and plain statement of the 489
claimed errors in the final determination of the local board of 490
tax review showing that the appellant is entitled to relief and 491
a demand for the relief to which the appellant claims to be 492
entitled. An appellant may amend the notice of appeal once as a 493
matter of course within sixty days after the certification of 494
the transcript. Otherwise, an appellant may amend the notice of 495
appeal only after receiving leave of the board or the written 496
consent of each adverse party. Leave of the board shall be 497
freely given when justice so requires. 498

(D) Upon the filing of a notice of appeal with the board 499

of tax appeals, the local board of tax review shall certify to 500
the board of tax appeals a transcript of the record of the 501
proceedings before it, together with all evidence considered by 502
it in connection therewith. Such appeals may be heard by the 503
board at its office in Columbus or in the county where the 504
appellant resides, or it may cause its examiners to conduct such 505
hearings and to report to it their findings for affirmation or 506
rejection. The board may order the appeal to be heard upon the 507
record and the evidence certified to it by the tax 508
administrator, but upon the application of any interested party 509
the board shall order the hearing of additional evidence, and 510
the board may make such investigation concerning the appeal as 511
it considers proper. An appeal may proceed pursuant to section 512
5703.021 of the Revised Code on the small claims docket if the 513
appeals qualifies under that section. If the board orders a 514
hearing, the board shall render its decision within twelve 515
months after the date of that hearing. If the board does not 516
order a hearing, the board shall render its decision within 517
twelve months after the last date on which a brief was filed in 518
the case. In either case, the time for rendering the decision 519
may be extended with the consent of all parties to the appeal. 520

(E) If an issue being appealed under this section is 521
addressed in a municipal corporation's ordinance or regulation, 522
the tax administrator, upon the request of the board of tax 523
appeals, shall provide a copy of the ordinance or regulation to 524
the board of tax appeals. 525

Sec. 5717.02. (A) Except as otherwise provided by law, 526
appeals from final determinations by the tax commissioner of any 527
preliminary, amended, or final tax assessments, reassessments, 528
valuations, determinations, findings, computations, or orders 529
made by the commissioner may be taken to the board of tax 530

appeals by the taxpayer, by the person to whom notice of the tax 531
assessment, reassessment, valuation, determination, finding, 532
computation, or order by the commissioner is required by law to 533
be given, by the director of budget and management if the 534
revenues affected by that decision would accrue primarily to the 535
state treasury, or by the county auditors of the counties to the 536
undivided general tax funds of which the revenues affected by 537
that decision would primarily accrue. Appeals from the 538
redetermination by the director of development services under 539
division (B) of section 5709.64 or division (A) of section 540
5709.66 of the Revised Code may be taken to the board of tax 541
appeals by the enterprise to which notice of the redetermination 542
is required by law to be given. Appeals from a decision of the 543
tax commissioner or county auditor concerning an application for 544
a property tax exemption may be taken to the board of tax 545
appeals by the applicant or by a school district that filed a 546
statement concerning that application under division (C) of 547
section 5715.27 of the Revised Code. Appeals from a 548
redetermination by the director of job and family services under 549
section 5733.42 of the Revised Code may be taken by the person 550
to which the notice of the redetermination is required by law to 551
be given under that section. 552

(B) The appeals shall be taken by the filing of a notice 553
of appeal with the board, and with the tax commissioner if the 554
tax commissioner's action is the subject of the appeal, with the 555
county auditor if the county auditor's action is the subject of 556
the appeal, with the director of development services if that 557
director's action is the subject of the appeal, or with the 558
director of job and family services if that director's action is 559
the subject of the appeal. The notice of appeal shall be filed 560
within sixty days after service of the notice of the tax 561

assessment, reassessment, valuation, determination, finding, 562
computation, or order by the commissioner, property tax 563
exemption determination by the commissioner or the county 564
auditor, or redetermination by the director has been given as 565
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 566
Revised Code. The notice of appeal may be filed in person or by 567
certified mail, express mail, facsimile transmission, electronic 568
transmission or by authorized delivery service. If the notice of 569
appeal is filed by certified mail, express mail, or authorized 570
delivery service as provided in section 5703.056 of the Revised 571
Code, the date of the United States postmark placed on the 572
sender's receipt by the postal service or the date of receipt 573
recorded by the authorized delivery service shall be treated as 574
the date of filing. If notice of appeal is filed by facsimile 575
transmission or electronic transmission, the date and time the 576
notice is received by the board shall be the date and time 577
reflected on a timestamp provided by the board's electronic 578
system, and the appeal shall be considered filed with the board 579
on the date reflected on that timestamp. Any timestamp provided 580
by another computer system or electronic submission device shall 581
not affect the time and date the notice is received by the 582
board. The notice of appeal shall have attached to it and 583
incorporated in it by reference a true copy of the notice sent 584
by the commissioner, county auditor, or director to the 585
taxpayer, enterprise, or other person of the final determination 586
or redetermination complained of, but failure to attach a copy 587
of that notice and to incorporate it by reference in the notice 588
of appeal does not invalidate the appeal. 589

(C) A notice of appeal shall contain a short and plain 590
statement of the claimed errors in the determination or 591
redetermination of the tax commissioner, county auditor, or 592

director showing that the appellant is entitled to relief and a 593
demand for the relief to which the appellant claims to be 594
entitled. An appellant may amend the notice of appeal once as a 595
matter of course within sixty days after the certification of 596
the transcript. Otherwise, an appellant may amend the notice of 597
appeal only after receiving leave of the board or the written 598
consent of each adverse party. Leave of the board shall be 599
freely given when justice so requires. 600

(D) Upon the filing of a notice of appeal, the tax 601
commissioner, county auditor, or the director, as appropriate, 602
shall certify to the board a transcript of the record of the 603
proceedings before the commissioner, auditor, or director, 604
together with all evidence considered by the commissioner, 605
auditor, or director in connection with the proceedings. Those 606
appeals or applications may be heard by the board at its office 607
in Columbus or in the county where the appellant resides, or it 608
may cause its examiners to conduct the hearings and to report to 609
it their findings for affirmation or rejection. 610

(E) The board may order the appeal to be heard upon the 611
record and the evidence certified to it by the commissioner, 612
county auditor, or director, but upon the application of any 613
interested party the board shall order the hearing of additional 614
evidence, and it may make an investigation concerning the appeal 615
that it considers proper. An appeal may proceed pursuant to 616
section 5703.021 of the Revised Code on the small claims docket 617
if the appeal qualifies under that section. If the board orders 618
a hearing, the board shall render its decision within twelve 619
months after the date of that hearing. If the board does not 620
order a hearing, the board shall render its decision within 621
twelve months after the last date on which a brief was filed in 622
the case. In either case, the time for rendering the decision 623

may be extended with the consent of all parties to the appeal.

Sec. 5717.021. If the tax commissioner has not issued a
final determination or proposed a final determination within one
year after a hearing held under section 5703.60 or 5703.70 of
the Revised Code occurs or, if a petitioner does not request a
hearing under section 5703.60 of the Revised Code, within one
year after the petition for reassessment is filed, then the
petitioner or applicant, respectively, may appeal the assessment
or denial of a refund, respectively, to the board of tax
appeals. The appeal shall be taken in the same manner as an
appeal taken under section 5717.02 of the Revised Code, except
as follows:

(A) The assessment or denial of the refund shall be the
tax commissioner's determination that is appealed against.

(B) The transcript of the record of proceedings that the
commissioner is required to file shall include any information,
records, or documents that relate to the petition or denial.

(C) Any objection raised by the appellant in its petition
for reassessment, any objection raised by the appellant in
writing to the commissioner after the filing of a petition for
reassessment but before the filing of an appeal under this
section, or any documentation submitted to the commissioner in
response to the commissioner's denial of a refund shall be
considered denied by the commissioner and an error that may be
appealed.

(D) In the case of an appeal of a refund denial, an
appellant may raise any basis as to why the denial was improper,
even if the basis was not raised before the filing of the appeal
under this section.

(E) Within sixty days after the notice of appeal is filed, 653
the commissioner shall file a short and plain statement of the 654
bases for sustaining an assessment or the denial of a refund, 655
all of which must have been communicated in writing to the 656
appellant before the filing of the appeal under this section. 657
The board may deny an appeal filed under this section only on 658
the basis of an issue raised in the commissioner's statement. 659

(F) Within thirty days after the commissioner's statement 660
is filed under division (E) of this section, the appellant may 661
amend the notice of appeal in order to raise additional 662
objections to the commissioner's position. 663

(G) If, for an appeal filed under this section, an 664
appellant makes a prima facie showing of the facts necessary to 665
support the appellant's position, the tax commissioner has the 666
burden of proving, by clear and convincing evidence, that the 667
assessment should be sustained or the refund should be denied. 668

Section 2. That existing sections 5703.42, 5703.52, 669
5703.60, 5703.70, 5717.01, 5717.011, and 5717.02 of the Revised 670
Code are hereby repealed. 671

Section 3. The amendment by this act of sections 5717.01, 672
5717.011, and 5717.02 of the Revised Code applies to appeals 673
filed on or after December 31, 2026. The enactment by this act 674
of section 5717.021 of the Revised Code applies to petitioners 675
or applicants who meet the criteria for filing an appeal under 676
that section on and after that date. 677