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H.B. 412
134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Stoltzfus and Roemer

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SUMMARY

- Requires the Board of Tax Appeals (BTA) and each county board of revision (BOR) to publish on the board's website the mailing address to which tax complaints or appeals must be filed.
- Requires the BTA and each BOR to notify filers that a complaint or appeal has been received.
- Requires such complaints or appeals to be accepted, even if received after the filing deadline, if the filer mailed the complaint or appeal before that deadline to an incorrect address published on the board's website.

DETAILED ANALYSIS

Filing tax complaints and appeals

The bill requires the Board of Tax Appeals (BTA) and each county board of revision (BOR) – quasi-judicial bodies charged with hearing tax-related complaints and appeals – to publish on the board's website the address to which complaints or appeals are to be filed by mail with the BTA or, in the case of a BOR, the county auditor. (Under continuing law, property tax-related complaints to be heard by a BOR must be filed with the county auditor, who then presents the complaint to the board.) The BTA and some BORs also accept electronic filings, either through the board's website, email, or fax, or the complainant or appellant may file in person.

Once a complaint or an appeal is received by the BTA or BOR, whether electronically or by mail, the bill requires the board to provide written notice to the filer, either by mail, email, or another electronic means, that the complaint or appeal has been received. Under current law, neither the BTA, a BOR, nor a county auditor is required to provide such notice, and a complainant or appellant may not be aware that the filing has been received until it is assigned a case number or the discovery process begins.

The bill also requires the BTA or county auditor to accept the complaint or appeal, even if it is received after the filing deadline, if the complaint or appeal was mailed before that filing deadline to an incorrect address published on the board's website. (A complaint or appeal is generally considered to be filed the date it is postmarked.)¹

Board of Tax Appeals

The BTA is a three-member body created under state law and appointed by the Governor that is charged with hearing and deciding appeals from decisions of the Tax Commissioner, BORs, and municipal income tax review boards.² Decisions of the BTA may be appealed to the state court of appeals in which the property is located or the taxpayer resides or, in some instances, directly to the Ohio Supreme Court.³

County boards of revision

County BORs are also three-member bodies created under state law and established in each county to hear property tax complaints.⁴ BORs primarily hear complaints regarding property classifications, valuations, and assessments, though these boards also have the authority to hear nonjudicial, expedited tax foreclosure complaints against abandoned properties.⁵ Each board is comprised of the county treasurer, the county auditor, and a county commissioner.⁶ Decisions of a BOR may be appealed to the BTA or to the court of common pleas in which the property is located.⁷

HISTORY

Action	Date
Introduced	09-08-21

H0412-I-134/ar

¹ R.C. 5705.341, 5715.19, 5717.01, 5717.011, and 5717.02.

² R.C. 5703.02(A), not in the bill.

³ R.C. 5717.04, not in the bill.

⁴ R.C. 5715.01, not in the bill.

⁵ R.C. 323.66 and 5715.19, not in the bill.

⁶ R.C. 5715.02, not in the bill.

⁷ R.C. 5717.01 and 5717.05, not in the bill.