

As Introduced

131st General Assembly

Regular Session

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H. B. No. 231

**Representatives Grossman, McClain
Cosponsors: Representatives Green, Hambley, Ruhl**

A BILL

To amend section 5715.19 of the Revised Code to
require counties, municipal corporations,
townships, and school boards that file
complaints against the valuation of property
they do not own to pass a resolution approving
the complaint and specifying the compensation
paid to any person retained to represent the
county, municipal corporation, township, or
school board in the matter of the complaint.

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

Section 1. That section 5715.19 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 1705.01 of the Revised Code.

(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,	19
whichever is later:	20
(a) Any classification made under section 5713.041 of the Revised Code;	21
(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;	23
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	25
(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;	27
(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;	31
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	35
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 the filing date.	37
Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in	42

taxation, the national council of property taxation, or the 47
international association of assessing officers; a public 48
accountant who holds a permit under section 4701.10 of the 49
Revised Code, a general or residential real estate appraiser 50
licensed or certified under Chapter 4763. of the Revised Code, 51
or a real estate broker licensed under Chapter 4735. of the 52
Revised Code, who is retained by such a person; if the person is 53
a firm, company, association, partnership, limited liability 54
company, or corporation, an officer, a salaried employee, a 55
partner, or a member of that person; if the person is a trust, a 56
trustee of the trust; the board of county commissioners; the 57
prosecuting attorney or treasurer of the county; the board of 58
township trustees of any township with territory within the 59
county; the board of education of any school district with any 60
territory in the county; or the ~~mayer~~chief executive or 61
legislative authority of any municipal corporation with any 62
territory in the county may file such a complaint regarding any 63
such determination affecting any real property in the county, 64
except that a person owning taxable real property in another 65
county may file such a complaint only with regard to any such 66
determination affecting real property in the county that is 67
located in the same taxing district as that person's real 68
property is located. The county auditor shall present to the 69
county board of revision all complaints filed with the auditor. 70

(2) As used in division (A) (2) of this section, "interim 71
period" means, for each county, the tax year to which section 72
5715.24 of the Revised Code applies and each subsequent tax year 73
until the tax year in which that section applies again. 74

No person, board, or officer shall file a complaint 75
against the valuation or assessment of any parcel that appears 76
on the tax list if it filed a complaint against the valuation or 77

assessment of that parcel for any prior tax year in the same 78
interim period, unless the person, board, or officer alleges 79
that the valuation or assessment should be changed due to one or 80
more of the following circumstances that occurred after the tax 81
lien date for the tax year for which the prior complaint was 82
filed and that the circumstances were not taken into 83
consideration with respect to the prior complaint: 84

(a) The property was sold in an arm's length transaction, 85
as described in section 5713.03 of the Revised Code; 86

(b) The property lost value due to some casualty; 87

(c) Substantial improvement was added to the property; 88

(d) An increase or decrease of at least fifteen per cent 89
in the property's occupancy has had a substantial economic 90
impact on the property. 91

(3) If a county board of revision, the board of tax 92
appeals, or any court dismisses a complaint filed under this 93
section or section 5715.13 of the Revised Code for the reason 94
that the act of filing the complaint was the unauthorized 95
practice of law or the person filing the complaint was engaged 96
in the unauthorized practice of law, the party affected by a 97
decrease in valuation or the party's agent, or the person owning 98
taxable real property in the county or in a taxing district with 99
territory in the county, may refile the complaint, 100
notwithstanding division (A)(2) of this section. 101

(4) Notwithstanding division (A)(2) of this section, a 102
person, board, or officer may file a complaint against the 103
valuation or assessment of any parcel that appears on the tax 104
list if it filed a complaint against the valuation or assessment 105
of that parcel for any prior tax year in the same interim period 106

if the person, board, or officer withdrew the complaint before 107
the complaint was heard by the board. 108

(5) A board of county commissioners, a board of township 109
trustees, the board of education of a school district, or the 110
chief executive or legislative authority of a municipal 111
corporation may not file a complaint under division (A) (1) of 112
this section against the valuation of property the subdivision 113
or district does not own unless the board or legislative 114
authority first adopts a resolution approving the complaint at a 115
public meeting of the board or legislative authority. A county 116
treasurer or prosecuting attorney may not file such a complaint 117
against the valuation of property the county does not own unless 118
the board of county commissioners first adopts a resolution 119
approving the complaint at a public meeting of the board. The 120
resolution required under division (A) (5) of this section shall 121
include all of the following: 122

(a) Identification of the parcel that is the subject of 123
the complaint; 124

(b) The name of the owner or owners of the parcel; 125

(c) The change in valuation being sought in the complaint; 126

(d) The name and address of the legal representative, 127
other than an employee of the county, township, school district, 128
or municipal corporation, retained to represent the county, 129
township, school district, or municipal corporation in the 130
complaint proceedings; 131

(e) The hourly rate, contingency fee, flat fee, or other 132
compensation agreed to by the county, township, school district, 133
or municipal corporation and the person or persons identified in 134
division (A) (5) (d) of this section. 135

A board of county commissioners, board of township trustees, board of education, or legislative authority of a municipal corporation that adopts a resolution under division (A) (5) of this section or a county treasurer, county prosecuting attorney, or chief executive of a municipal corporation that obtains a resolution under this division shall not be required to adopt a new resolution for the same complaint based solely on a change in the legal representative representing the county, township, school district, or municipal corporation unless the hourly rate, contingency fee, flat fee, or other compensation agreed to with the new representative is greater than that stated in the existing resolution.

Nothing in division (A) (5) of this section requires any person, board, authority, or officer to adopt or obtain a resolution approving a complaint filed in support of or objecting to a previously filed complaint or objecting to a current valuation under division (B) of this section.

(B) 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 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, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner 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 167
accountant who holds a permit under section 4701.10 of the 168
Revised Code, a general or residential real estate appraiser 169
licensed or certified under Chapter 4763. of the Revised Code, 170
or a real estate broker licensed under Chapter 4735. of the 171
Revised Code, who is retained by such a person; or, if the 172
property owner is a firm, company, association, partnership, 173
limited liability company, corporation, or trust, an officer, a 174
salaried employee, a partner, a member, or trustee of that 175
property owner, may file a complaint in support of or objecting 176
to the amount of alleged overvaluation, undervaluation, 177
discriminatory valuation, illegal valuation, or incorrect 178
determination stated in a previously filed complaint or 179
objecting to the current valuation. Upon the filing of a 180
complaint under this division, the board of education or the 181
property owner shall be made a party to the action. 182

(C) Each board of revision shall notify any complainant 183
and also the property owner, if the property owner's address is 184
known, when a complaint is filed by one other than the property 185
owner, by certified mail, not less than ten days prior to the 186
hearing, of the time and place the same will be heard. The board 187
of revision shall hear and render its decision on a complaint 188
within ninety days after the filing thereof with the board, 189
except that if a complaint is filed within thirty days after 190
receiving notice from the auditor as provided in division (B) of 191
this section, the board shall hear and render its decision 192
within ninety days after such filing. 193

(D) The determination of any such complaint shall relate 194
back to the date when the lien for taxes or recoupment charges 195
for the current year attached or the date as of which liability 196
for such year was determined. Liability for taxes and recoupment 197

charges for such year and each succeeding year until the 198
complaint is finally determined and for any penalty and interest 199
for nonpayment thereof within the time required by law shall be 200
based upon the determination, valuation, or assessment as 201
finally determined. Each complaint shall state the amount of 202
overvaluation, undervaluation, discriminatory valuation, illegal 203
valuation, or incorrect classification or determination upon 204
which the complaint is based. The treasurer shall accept any 205
amount tendered as taxes or recoupment charge upon property 206
concerning which a complaint is then pending, computed upon the 207
claimed valuation as set forth in the complaint. If a complaint 208
filed under this section for the current year is not determined 209
by the board within the time prescribed for such determination, 210
the complaint and any proceedings in relation thereto shall be 211
continued by the board as a valid complaint for any ensuing year 212
until such complaint is finally determined by the board or upon 213
any appeal from a decision of the board. In such case, the 214
original complaint shall continue in effect without further 215
filing by the original taxpayer, the original taxpayer's 216
assignee, or any other person or entity authorized to file a 217
complaint under this section. 218

(E) If a taxpayer files a complaint as to the 219
classification, valuation, assessment, or any determination 220
affecting the taxpayer's own property and tenders less than the 221
full amount of taxes or recoupment charges as finally 222
determined, an interest charge shall accrue as follows: 223

(1) If the amount finally determined is less than the 224
amount billed but more than the amount tendered, the taxpayer 225
shall pay interest at the rate per annum prescribed by section 226
5703.47 of the Revised Code, computed from the date that the 227
taxes were due on the difference between the amount finally 228

determined and the amount tendered. This interest charge shall 229
be in lieu of any penalty or interest charge under section 230
323.121 of the Revised Code unless the taxpayer failed to file a 231
complaint and tender an amount as taxes or recoupment charges 232
within the time required by this section, in which case section 233
323.121 of the Revised Code applies. 234

(2) If the amount of taxes finally determined is equal to 235
or greater than the amount billed and more than the amount 236
tendered, the taxpayer shall pay interest at the rate prescribed 237
by section 5703.47 of the Revised Code from the date the taxes 238
were due on the difference between the amount finally determined 239
and the amount tendered, such interest to be in lieu of any 240
interest charge but in addition to any penalty prescribed by 241
section 323.121 of the Revised Code. 242

(F) Upon request of a complainant, the tax commissioner 243
shall determine the common level of assessment of real property 244
in the county for the year stated in the request that is not 245
valued under section 5713.31 of the Revised Code, which common 246
level of assessment shall be expressed as a percentage of true 247
value and the common level of assessment of lands valued under 248
such section, which common level of assessment shall also be 249
expressed as a percentage of the current agricultural use value 250
of such lands. Such determination shall be made on the basis of 251
the most recent available sales ratio studies of the 252
commissioner and such other factual data as the commissioner 253
deems pertinent. 254

(G) A complainant shall provide to the board of revision 255
all information or evidence within the complainant's knowledge 256
or possession that affects the real property that is the subject 257
of the complaint. A complainant who fails to provide such 258

information or evidence is precluded from introducing it on 259
appeal to the board of tax appeals or the court of common pleas, 260
except that the board of tax appeals or court may admit and 261
consider the evidence if the complainant shows good cause for 262
the complainant's failure to provide the information or evidence 263
to the board of revision. 264

(H) In case of the pendency of any proceeding in court 265
based upon an alleged excessive, discriminatory, or illegal 266
valuation or incorrect classification or determination, the 267
taxpayer may tender to the treasurer an amount as taxes upon 268
property computed upon the claimed valuation as set forth in the 269
complaint to the court. The treasurer may accept the tender. If 270
the tender is not accepted, no penalty shall be assessed because 271
of the nonpayment of the full taxes assessed. 272

Section 2. That existing section 5715.19 of the Revised 273
Code is hereby repealed. 274