

As Reported by the House Ways and Means Committee

132nd General Assembly

Regular Session

2017-2018

H. B. No. 118

Representative Merrin

**Cosponsors: Representatives Koehler, Roegner, Becker, Brinkman, Vitale, Riedel,
Dean, Hood, Seitz, Duffey, Thompson, Faber, Schaffer, Rogers, Hambley**

A BILL

To amend section 5715.19 of the Revised Code to 1
expressly prohibit the dismissal of a property 2
tax complaint for failure to correctly identify 3
the property owner. 4

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

Section 1. That section 5715.19 of the Revised Code be 5
amended to read as follows: 6

Sec. 5715.19. (A) As used in this section, "member" has 7
the same meaning as in section 1705.01 of the Revised Code. 8

(1) Subject to division (A)(2) of this section, a 9
complaint against any of the following determinations for the 10
current tax year shall be filed with the county auditor on or 11
before the thirty-first day of March of the ensuing tax year or 12
the date of closing of the collection for the first half of real 13
and public utility property taxes for the current tax year, 14
whichever is later: 15

(a) Any classification made under section 5713.041 of the 16
Revised Code; 17

(b) Any determination made under section 5713.32 or	18
5713.35 of the Revised Code;	19
(c) Any recoupment charge levied under section 5713.35 of	20
the Revised Code;	21
(d) The determination of the total valuation or assessment	22
of any parcel that appears on the tax list, except parcels	23
assessed by the tax commissioner pursuant to section 5727.06 of	24
the Revised Code;	25
(e) The determination of the total valuation of any parcel	26
that appears on the agricultural land tax list, except parcels	27
assessed by the tax commissioner pursuant to section 5727.06 of	28
the Revised Code;	29
(f) Any determination made under division (A) of section	30
319.302 of the Revised Code.	31
If such a complaint is filed by mail or certified mail,	32
the date of the United States postmark placed on the envelope or	33
sender's receipt by the postal service shall be treated as the	34
date of filing. A private meter postmark on an envelope is not a	35
valid postmark for purposes of establishing the filing date.	36
Any person owning taxable real property in the county or	37
in a taxing district with territory in the county; such a	38
person's spouse; an individual who is retained by such a person	39
and who holds a designation from a professional assessment	40
organization, such as the institute for professionals in	41
taxation, the national council of property taxation, or the	42
international association of assessing officers; a public	43
accountant who holds a permit under section 4701.10 of the	44
Revised Code, a general or residential real estate appraiser	45
licensed or certified under Chapter 4763. of the Revised Code,	46

or a real estate broker licensed under Chapter 4735. of the 47
Revised Code, who is retained by such a person; if the person is 48
a firm, company, association, partnership, limited liability 49
company, or corporation, an officer, a salaried employee, a 50
partner, or a member of that person; if the person is a trust, a 51
trustee of the trust; the board of county commissioners; the 52
prosecuting attorney or treasurer of the county; the board of 53
township trustees of any township with territory within the 54
county; the board of education of any school district with any 55
territory in the county; or the mayor or legislative authority 56
of any municipal corporation with any territory in the county 57
may file such a complaint regarding any such determination 58
affecting any real property in the county, except that a person 59
owning taxable real property in another county may file such a 60
complaint only with regard to any such determination affecting 61
real property in the county that is located in the same taxing 62
district as that person's real property is located. The county 63
auditor shall present to the county board of revision all 64
complaints filed with the auditor. 65

(2) As used in division (A) (2) of this section, "interim 66
period" means, for each county, the tax year to which section 67
5715.24 of the Revised Code applies and each subsequent tax year 68
until the tax year in which that section applies again. 69

No person, board, or officer shall file a complaint 70
against the valuation or assessment of any parcel that appears 71
on the tax list if it filed a complaint against the valuation or 72
assessment of that parcel for any prior tax year in the same 73
interim period, unless the person, board, or officer alleges 74
that the valuation or assessment should be changed due to one or 75
more of the following circumstances that occurred after the tax 76
lien date for the tax year for which the prior complaint was 77

filed and that the circumstances were not taken into 78
consideration with respect to the prior complaint: 79

(a) The property was sold in an arm's length transaction, 80
as described in section 5713.03 of the Revised Code; 81

(b) The property lost value due to some casualty; 82

(c) Substantial improvement was added to the property; 83

(d) An increase or decrease of at least fifteen per cent 84
in the property's occupancy has had a substantial economic 85
impact on the property. 86

(3) If a county board of revision, the board of tax 87
appeals, or any court dismisses a complaint filed under this 88
section or section 5715.13 of the Revised Code for the reason 89
that the act of filing the complaint was the unauthorized 90
practice of law or the person filing the complaint was engaged 91
in the unauthorized practice of law, the party affected by a 92
decrease in valuation or the party's agent, or the person owning 93
taxable real property in the county or in a taxing district with 94
territory in the county, may refile the complaint, 95
notwithstanding division (A) (2) of this section. 96

(4) (a) No complaint filed under this section or section 97
5715.13 of the Revised Code shall be dismissed for the reason 98
that the complaint fails to accurately identify the owner of the 99
property that is the subject of the complaint. 100

(b) If a complaint fails to accurately identify the owner 101
of the property that is the subject of the complaint, the board 102
of revision shall exercise due diligence to ensure the correct 103
property owner is notified as required by divisions (B) and (C) 104
of this section. 105

(5) Notwithstanding division (A) (2) of this section, a 106
person, board, or officer may file a complaint against the 107
valuation or assessment of any parcel that appears on the tax 108
list if it filed a complaint against the valuation or assessment 109
of that parcel for any prior tax year in the same interim period 110
if the person, board, or officer withdrew the complaint before 111
the complaint was heard by the board. 112

(B) Within thirty days after the last date such complaints 113
may be filed, the auditor shall give notice of each complaint in 114
which the stated amount of overvaluation, undervaluation, 115
discriminatory valuation, illegal valuation, or incorrect 116
determination is at least seventeen thousand five hundred 117
dollars to each property owner whose property is the subject of 118
the complaint, if the complaint was not filed by the owner or 119
the owner's spouse, and to each board of education whose school 120
district may be affected by the complaint. Within thirty days 121
after receiving such notice, a board of education; a property 122
owner; the owner's spouse; an individual who is retained by such 123
an owner and who holds a designation from a professional 124
assessment organization, such as the institute for professionals 125
in taxation, the national council of property taxation, or the 126
international association of assessing officers; a public 127
accountant who holds a permit under section 4701.10 of the 128
Revised Code, a general or residential real estate appraiser 129
licensed or certified under Chapter 4763. of the Revised Code, 130
or a real estate broker licensed under Chapter 4735. of the 131
Revised Code, who is retained by such a person; or, if the 132
property owner is a firm, company, association, partnership, 133
limited liability company, corporation, or trust, an officer, a 134
salaried employee, a partner, a member, or trustee of that 135
property owner, may file a complaint in support of or objecting 136

to the amount of alleged overvaluation, undervaluation, 137
discriminatory valuation, illegal valuation, or incorrect 138
determination stated in a previously filed complaint or 139
objecting to the current valuation. Upon the filing of a 140
complaint under this division, the board of education or the 141
property owner shall be made a party to the action. 142

(C) Each board of revision shall notify any complainant 143
and also the property owner, if the property owner's address is 144
known, when a complaint is filed by one other than the property 145
owner, by certified mail, not less than ten days prior to the 146
hearing, of the time and place the same will be heard. The board 147
of revision shall hear and render its decision on a complaint 148
within ninety days after the filing thereof with the board, 149
except that if a complaint is filed within thirty days after 150
receiving notice from the auditor as provided in division (B) of 151
this section, the board shall hear and render its decision 152
within ninety days after such filing. 153

(D) The determination of any such complaint shall relate 154
back to the date when the lien for taxes or recoupment charges 155
for the current year attached or the date as of which liability 156
for such year was determined. Liability for taxes and recoupment 157
charges for such year and each succeeding year until the 158
complaint is finally determined and for any penalty and interest 159
for nonpayment thereof within the time required by law shall be 160
based upon the determination, valuation, or assessment as 161
finally determined. Each complaint shall state the amount of 162
overvaluation, undervaluation, discriminatory valuation, illegal 163
valuation, or incorrect classification or determination upon 164
which the complaint is based. The treasurer shall accept any 165
amount tendered as taxes or recoupment charge upon property 166
concerning which a complaint is then pending, computed upon the 167

claimed valuation as set forth in the complaint. If a complaint 168
filed under this section for the current year is not determined 169
by the board within the time prescribed for such determination, 170
the complaint and any proceedings in relation thereto shall be 171
continued by the board as a valid complaint for any ensuing year 172
until such complaint is finally determined by the board or upon 173
any appeal from a decision of the board. In such case, the 174
original complaint shall continue in effect without further 175
filing by the original taxpayer, the original taxpayer's 176
assignee, or any other person or entity authorized to file a 177
complaint under this section. 178

(E) If a taxpayer files a complaint as to the 179
classification, valuation, assessment, or any determination 180
affecting the taxpayer's own property and tenders less than the 181
full amount of taxes or recoupment charges as finally 182
determined, an interest charge shall accrue as follows: 183

(1) If the amount finally determined is less than the 184
amount billed but more than the amount tendered, the taxpayer 185
shall pay interest at the rate per annum prescribed by section 186
5703.47 of the Revised Code, computed from the date that the 187
taxes were due on the difference between the amount finally 188
determined and the amount tendered. This interest charge shall 189
be in lieu of any penalty or interest charge under section 190
323.121 of the Revised Code unless the taxpayer failed to file a 191
complaint and tender an amount as taxes or recoupment charges 192
within the time required by this section, in which case section 193
323.121 of the Revised Code applies. 194

(2) If the amount of taxes finally determined is equal to 195
or greater than the amount billed and more than the amount 196
tendered, the taxpayer shall pay interest at the rate prescribed 197

by section 5703.47 of the Revised Code from the date the taxes 198
were due on the difference between the amount finally determined 199
and the amount tendered, such interest to be in lieu of any 200
interest charge but in addition to any penalty prescribed by 201
section 323.121 of the Revised Code. 202

(F) Upon request of a complainant, the tax commissioner 203
shall determine the common level of assessment of real property 204
in the county for the year stated in the request that is not 205
valued under section 5713.31 of the Revised Code, which common 206
level of assessment shall be expressed as a percentage of true 207
value and the common level of assessment of lands valued under 208
such section, which common level of assessment shall also be 209
expressed as a percentage of the current agricultural use value 210
of such lands. Such determination shall be made on the basis of 211
the most recent available sales ratio studies of the 212
commissioner and such other factual data as the commissioner 213
deems pertinent. 214

(G) A complainant shall provide to the board of revision 215
all information or evidence within the complainant's knowledge 216
or possession that affects the real property that is the subject 217
of the complaint. A complainant who fails to provide such 218
information or evidence is precluded from introducing it on 219
appeal to the board of tax appeals or the court of common pleas, 220
except that the board of tax appeals or court may admit and 221
consider the evidence if the complainant shows good cause for 222
the complainant's failure to provide the information or evidence 223
to the board of revision. 224

(H) In case of the pendency of any proceeding in court 225
based upon an alleged excessive, discriminatory, or illegal 226
valuation or incorrect classification or determination, the 227

taxpayer may tender to the treasurer an amount as taxes upon 228
property computed upon the claimed valuation as set forth in the 229
complaint to the court. The treasurer may accept the tender. If 230
the tender is not accepted, no penalty shall be assessed because 231
of the nonpayment of the full taxes assessed. 232

Section 2. That existing section 5715.19 of the Revised 233
Code is hereby repealed. 234