

**As Reported by the Senate 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, Anielski, Arndt, Butler, Carfagna, Cupp, Dever, Gavarone, Ginter, Goodman, Greenspan, Hagan, Ingram, Manning, McColley, Miller, O'Brien, Patterson, Patton, Reineke, Retherford, Romanchuk, Ryan, Schuring, Sheehy, Sprague, Stein, Sweeney, Wiggam, Young**

**Senators Hackett, Eklund**

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**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