

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**S. B. No. 123**

**Senator Coley**

**Cosponsors: Senators Eklund, Huffman**

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**A BILL**

To amend sections 307.699, 3735.67, 5715.19, 1  
5715.27, and 5717.01 of the Revised Code to 2  
limit the right to initiate most types of 3  
property tax complaints to the property owner 4  
and the county recorder of the county in which 5  
the property is located. 6

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

**Section 1.** That sections 307.699, 3735.67, 5715.19, 7  
5715.27, and 5717.01 of the Revised Code be amended to read as 8  
follows: 9

**Sec. 307.699.** (A) As used in this section: 10

(1) "Sports facility" has the same meaning as in section 11  
307.696 of the Revised Code. 12

(2) "Residual cash" has the same meaning as in division 13  
(B) (5) of section 5709.081 of the Revised Code. 14

(B) Any political subdivision or subdivisions or any 15  
corporation that owns a sports facility that is both constructed 16  
under section 307.696 of the Revised Code and includes property 17

exempt from taxation under division (B) of section 5709.081 of  
the Revised Code, shall make an annual service payment in lieu  
of taxes on the exempt property for each tax year beginning with  
the first tax year in which the facility or part thereof is used  
by a major league professional athletic team for its home  
schedule. The amount of the service payment for a tax year shall  
be determined by the county auditor under division (D) of this  
section.

(C) On or before the first day of September each year, the  
owner of property to which this section applies shall file both  
of the following with the county auditor:

(1) A return in the same form as under section 5711.02 of  
the Revised Code listing all its exempt tangible personal  
property as of the first day of August of that year;

(2) An audited financial statement certified by the owner  
and reflecting the actual receipts, revenue, expenses,  
expenditures, net income, and residual cash derived from the  
property during the most recently ended calendar year.

For the purposes of this section, the county auditor shall  
determine the true value of the real and tangible personal  
property owned by the political subdivision or subdivisions or  
the corporation and included in the sports facility, including  
the taxable portion thereof, by capitalizing at an appropriate  
rate the net income of the owner derived from that property. The  
auditor shall use the net income as certified in the owner's  
financial statement, unless ~~he~~ the auditor determines that the  
amount so certified is inaccurate, in which event ~~he~~ the auditor  
shall determine the accurate amount of net income to be  
capitalized. The county auditor shall compute net income before  
debt service, and shall not include any revenue from county

taxes as defined in division (A) (1) of section 307.696 of the Revised Code. The true value so determined shall be allocated between real and tangible personal property and assessed for the purposes of this section at the appropriate percentages provided by law for determining taxable values.

Using information reported or determined under this division, the county auditor shall determine the amount of putative taxes for the property for that tax year. As used in this section, "putative taxes" means the greater of one million dollars or the amount of property taxes that would have been charged and payable if all the real and tangible personal property owned by the political subdivision or subdivisions or the corporation and included in the sports facility was subject to taxation.

(D) On or before the date that is sixty days before the date that the first payment of real property taxes are due without penalty under Chapter 323. of the Revised Code each tax year, the county auditor shall determine the amount of service payments for that tax year for property to which this section applies in the following manner:

(1) The county auditor shall deduct from the amount of putative taxes under division (C) of this section any taxes assessed against the taxable portion of the sports facility owned by any of the entities in division (B) (1) of section 5709.081 of the Revised Code, any amounts paid by a municipal corporation under section 5709.082 of the Revised Code as a result of the exempt property, and any amounts available in the construction payments account established under division (G) (1) of this section as are required to make the total deductions under this division equal to one million dollars.

(2) The county auditor shall fix the amount of the service payments for a tax year at the amount of the putative taxes minus deductions under division (D) (1) of this section. However, any amount of service payments required because the putative taxes exceed one million dollars shall not exceed the amount of residual cash of the owner of the exempt property as reported in division (C) of this section that would otherwise accrue to the political subdivision or subdivisions pursuant to division (B) (5) of section 5709.081 of the Revised Code if no service payments were imposed under this section.

(3) If the exempt property is an improvement under division (C) (2) of section 5709.081 of the Revised Code, the county auditor shall determine the percentage which such improvement constitutes of the total sports facility and shall substitute for the one-million-dollar amount, wherever it appears in this section, an amount equal to such percentage multiplied by one million dollars. The percentage shall be determined by dividing the reproduction cost new of the improvement by the reproduction cost new of the total sports facility including the improvement, owned by any of the entities under division (B) (1) of section 5709.081 of the Revised Code.

(E) On or before the date that is sixty days before the date that the first payment of real property taxes are due without penalty under Chapter 323. of the Revised Code each tax year, the county auditor shall certify and send notice by certified mail to the owner of the property of the amount and the calculation of the service payments charged that tax year, including the separate valuations determined for the real and tangible personal property, the capitalization rate used, the separate deductions allowed under division (D) of this section, and any claimed inaccuracies in net income determined under

division (C) of this section. 109

The service payments for a tax year shall be charged and 110  
collected in the same manner as real property taxes for that tax 111  
year. Revenue collected as service payments shall be distributed 112  
to the taxing districts that would have received property tax 113  
revenue from the exempt property if it was not exempt, for the 114  
tax year for which the payments are made, in the same 115  
proportions as property taxes are distributed. However, if the 116  
sum of the deductions allowed under division (D) of this section 117  
and the service payments exceeds one million dollars, any 118  
service payments in excess of one million dollars shall first be 119  
paid to the municipal corporation to reimburse it for the 120  
payments made under section 5709.082 of the Revised Code from 121  
the inception of such payments. Any such payments to the 122  
municipal corporation shall be deducted from the municipal 123  
payments account established under division (G) (2) of this 124  
section. 125

(F) The owner of property exempt from taxation under 126  
section 5709.081 of the Revised Code or persons and political 127  
subdivisions entitled to file complaints or counterclaims to 128  
complaints under section 5715.19 of the Revised Code may appeal 129  
the determination of the annual service payments required by 130  
this section to the board of revision in the county in which the 131  
exempt property is located within the time period for filing 132  
complaints under section 5715.19 of the Revised Code. The appeal 133  
shall be taken by filing a complaint with that board which need 134  
not be on the form prescribed for other complaints filed under 135  
section 5715.19 of the Revised Code but which shall include an 136  
identification of the exempt property, a copy of the auditor's 137  
certification to the owner, a calculation of the service 138  
payments claimed to be correct and a statement of the errors in 139

the auditor's determination. Upon receipt of such complaint, the board of revision shall notify the county auditor of the county in which the exempt property is located, who shall, within thirty days of such notice, certify to the board of revision a transcript of the record of the proceedings of the county auditor pertaining to the determination of the annual service payments. Any complaint filed under this section shall be regarded as a complaint for the purposes of divisions (B), (C), (E), (F), (G), and (H) of section 5715.19 of the Revised Code. The board of revision shall order the hearing of evidence and shall determine the amount of service payments due and payable pursuant to this section.

(G) The county auditor of the county in which the exempt property is located shall establish the following two accounts:

(1) A construction payments account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property derived from persons employed at the site of the sports facility in the construction of the facility. Deductions shall be made from such account as provided in division (D) of this section until the amounts so posted are exhausted.

(2) A municipal payments reimbursement account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property including those posted under division (G)(1) of this section. Deductions shall be made from the municipal payments reimbursement account for reimbursements to the municipal corporation made under division (E) of this section until the amounts posted are exhausted.

**Sec. 3735.67.** (A) The owner of real property located in a

community reinvestment area and eligible for exemption from 170  
taxation under a resolution adopted pursuant to section 3735.66 171  
of the Revised Code may file an application for an exemption 172  
from real property taxation of a percentage of the assessed 173  
valuation of a new structure, or of the increased assessed 174  
valuation of an existing structure after remodeling began, if 175  
the new structure or remodeling is completed after the effective 176  
date of the resolution adopted pursuant to section 3735.66 of 177  
the Revised Code. The application shall be filed with the 178  
housing officer designated for the community reinvestment area 179  
in which the property is located. If any part of the new 180  
structure or remodeled structure that would be exempted is of 181  
real property to be used for commercial or industrial purposes, 182  
the legislative authority and the owner of the property shall 183  
enter into a written agreement pursuant to section 3735.671 of 184  
the Revised Code prior to commencement of construction or 185  
remodeling; if such an agreement is subject to approval by the 186  
board of education of the school district within the territory 187  
of which the property is or will be located, the agreement shall 188  
not be formally approved by the legislative authority until the 189  
board of education approves the agreement in the manner 190  
prescribed by that section. 191

(B) The housing officer shall verify the construction of 192  
the new structure or the cost of the remodeling of the existing 193  
structure and the facts asserted in the application. The housing 194  
officer shall determine whether the construction or remodeling 195  
meets the requirements for an exemption under this section. In 196  
cases involving a structure of historical or architectural 197  
significance, the housing officer shall not determine whether 198  
the remodeling meets the requirements for a tax exemption unless 199  
the appropriateness of the remodeling has been certified, in 200

writing, by the society, association, agency, or legislative 201  
authority that has designated the structure or by any 202  
organization or person authorized, in writing, by such society, 203  
association, agency, or legislative authority to certify the 204  
appropriateness of the remodeling. 205

(C) If the construction or remodeling meets the 206  
requirements for exemption, the housing officer shall forward 207  
the application to the county auditor with a certification as to 208  
the division of this section under which the exemption is 209  
granted, and the period and percentage of the exemption as 210  
determined by the legislative authority pursuant to that 211  
division. If the construction or remodeling is of commercial or 212  
industrial property and the legislative authority is not 213  
required to certify a copy of a resolution under section 214  
3735.671 of the Revised Code, the housing officer shall comply 215  
with the notice requirements prescribed under section 5709.83 of 216  
the Revised Code, unless the board has adopted a resolution 217  
under that section waiving its right to receive such a notice. 218

(D) Except as provided in division (F) of this section, 219  
the tax exemption shall first apply in the year the construction 220  
or remodeling would first be taxable but for this section. In 221  
the case of remodeling that qualifies for exemption, a 222  
percentage, not to exceed one hundred per cent, of the increased 223  
assessed valuation of an existing structure after remodeling 224  
began shall be exempted from real property taxation. In the case 225  
of construction of a structure that qualifies for exemption, a 226  
percentage, not to exceed one hundred per cent, of the assessed 227  
value of the structure shall be exempted from real property 228  
taxation. In either case, the percentage shall be the percentage 229  
set forth in the agreement if the structure or remodeling is to 230  
be used for commercial or industrial purposes, or the percentage 231

set forth in the resolution describing the community 232  
reinvestment area if the structure or remodeling is to be used 233  
for residential purposes. 234

The construction of new structures and the remodeling of 235  
existing structures are hereby declared to be a public purpose 236  
for which exemptions from real property taxation may be granted 237  
for the following periods: 238

(1) For every dwelling and commercial or industrial 239  
properties, located within the same community reinvestment area, 240  
upon which the cost of remodeling is at least two thousand five 241  
hundred dollars in the case of a dwelling containing not more 242  
than two family units or at least five thousand dollars in the 243  
case of all other property, a period to be determined by the 244  
legislative authority adopting the resolution, but not exceeding 245  
fifteen years. The period of exemption for a dwelling described 246  
in division (D) (1) of this section may be extended by a 247  
legislative authority for up to an additional ten years if the 248  
dwelling is a structure of historical or architectural 249  
significance, is a certified historic structure that has been 250  
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 251  
and units within the structure have been leased to individual 252  
tenants for five consecutive years; 253

(2) Except as provided in division (F) of this section, 254  
for construction of every dwelling, and commercial or industrial 255  
structure located within the same community reinvestment area, a 256  
period to be determined by the legislative authority adopting 257  
the resolution, but not exceeding fifteen years. 258

(E) Any person, board, or officer authorized by section 259  
5715.19 of the Revised Code to file complaints or counterclaims 260  
to complaints with the county board of revision may file a 261

complaint with the housing officer challenging the continued 262  
exemption of any property granted an exemption under this 263  
section. A complaint against exemption shall be filed prior to 264  
the thirty-first day of December of the tax year for which 265  
taxation of the property is requested. The housing officer shall 266  
determine whether the property continues to meet the 267  
requirements for exemption and shall certify the housing 268  
officer's findings to the complainant. If the housing officer 269  
determines that the property does not meet the requirements for 270  
exemption, the housing officer shall notify the county auditor, 271  
who shall correct the tax list and duplicate accordingly. 272

(F) The owner of a dwelling constructed in a community 273  
reinvestment area may file an application for an exemption after 274  
the year the construction first became subject to taxation. The 275  
application shall be processed in accordance with the procedures 276  
prescribed under this section and shall be granted if the 277  
construction that is the subject of the application otherwise 278  
meets the requirements for an exemption under this section. If 279  
approved, the exemption sought in the application first applies 280  
in the year the application is filed. An exemption approved 281  
pursuant to this division continues only for those years 282  
remaining in the period described in division (D) (2) of this 283  
section. No exemption may be claimed for any year in that period 284  
that precedes the year in which the application is filed. 285

**Sec. 5715.19.** (A) As used in this section, "member" has 286  
the same meaning as in section 1705.01 of the Revised Code. 287

(1) Subject to division (A) (2) of this section, a 288  
complaint against any of the following determinations for the 289  
current tax year shall be filed with the county auditor on or 290  
before the thirty-first day of March of the ensuing tax year or 291

the date of closing of the collection for the first half of real	292
and public utility property taxes for the current tax year,	293
whichever is later:	294
(a) Any classification made under section 5713.041 of the	295
Revised Code;	296
(b) Any determination made under section 5713.32 or	297
5713.35 of the Revised Code;	298
(c) Any recoupment charge levied under section 5713.35 of	299
the Revised Code;	300
(d) The determination of the total valuation or assessment	301
of any parcel that appears on the tax list, except parcels	302
assessed by the tax commissioner pursuant to section 5727.06 of	303
the Revised Code;	304
(e) The determination of the total valuation of any parcel	305
that appears on the agricultural land tax list, except parcels	306
assessed by the tax commissioner pursuant to section 5727.06 of	307
the Revised Code;	308
(f) Any determination made under division (A) of section	309
319.302 of the Revised Code.	310
If such a complaint is filed by mail or certified mail,	311
the date of the United States postmark placed on the envelope or	312
sender's receipt by the postal service shall be treated as the	313
date of filing. A private meter postmark on an envelope is not a	314
valid postmark for purposes of establishing the filing date.	315
Any person owning taxable real property in the county or	316
in a taxing district with territory in the county; such a	317
person's spouse; an individual who is retained by such a person	318
and who holds a designation from a professional assessment	319

organization, such as the institute for professionals in 320  
taxation, the national council of property taxation, or the 321  
international association of assessing officers; a public 322  
accountant who holds a permit under section 4701.10 of the 323  
Revised Code, a general or residential real estate appraiser 324  
licensed or certified under Chapter 4763. of the Revised Code, 325  
or a real estate broker licensed under Chapter 4735. of the 326  
Revised Code, who is retained by such a person; if the person is 327  
a firm, company, association, partnership, limited liability 328  
company, or corporation, an officer, a salaried employee, a 329  
partner, or a member of that person; or, if the person is a 330  
trust, a trustee of the trust; ~~the board of county~~ 331  
~~commissioners; the prosecuting attorney or treasurer of the~~ 332  
~~county; the board of township trustees of any township with~~ 333  
~~territory within the county; the board of education of any~~ 334  
~~school district with any territory in the county; or the mayor-~~ 335  
~~or legislative authority of any municipal corporation with any~~ 336  
~~territory in the county~~ may file such a complaint regarding any 337  
such determination affecting ~~any~~ real property owned by the 338  
person in the county, ~~except that a person owning taxable real~~ 339  
~~property in another county may file such a complaint only with~~ 340  
~~regard to any such determination affecting real property in the~~ 341  
~~county that is located in the same taxing district as that~~ 342  
~~person's real property is located. A county recorder may, at the~~ 343  
recorder's discretion, file such a complaint regarding any such 344  
determination affecting any real property in the county. No 345  
person, board, officer, or other entity may compel a county 346  
recorder to file such a complaint. The board of county 347  
commissioners, the prosecuting attorney or treasurer of the 348  
county, the board of township trustees of any township with 349  
territory within the county, the board of education of any 350  
school district with any territory in the county, or the mayor 351

or legislative authority of any municipal corporation with any 352  
territory in the county may file such a complaint only as a 353  
counterclaim to a complaint filed by the property owner, the 354  
property owner's spouse, or an individual retained by the 355  
property owner or the property owner's spouse who is authorized 356  
to file a complaint under this section. The county auditor shall 357  
present to the county board of revision all complaints filed 358  
with the auditor. 359

(2) As used in division (A) (2) of this section, "interim 360  
period" means, for each county, the tax year to which section 361  
5715.24 of the Revised Code applies and each subsequent tax year 362  
until the tax year in which that section applies again. 363

No person, ~~board, or officer shall~~ may file a complaint 364  
against the valuation or assessment of any parcel that appears 365  
on the tax list if ~~it~~ that person filed a complaint against the 366  
valuation or assessment of that parcel for any prior tax year in 367  
the same interim period, unless the person, ~~board, or officer~~ 368  
alleges that the valuation or assessment should be changed due 369  
to one or more of the following circumstances that occurred 370  
after the tax lien date for the tax year for which the prior 371  
complaint was filed and that the circumstances were not taken 372  
into consideration with respect to the prior complaint: 373

(a) The property was sold in an arm's length transaction, 374  
as described in section 5713.03 of the Revised Code; 375

(b) The property lost value due to some casualty; 376

(c) Substantial improvement was added to the property; 377

(d) An increase or decrease of at least fifteen per cent 378  
in the property's occupancy has had a substantial economic 379  
impact on the property. 380

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

(4) Notwithstanding division (A) (2) of this section, a ~~person, board, or officer may~~ authorized by division (A) (1) of this section to file a complaint against the valuation or assessment of ~~any a~~ parcel that appears on the tax list ~~may file such a complaint if it~~ the person filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period ~~if the person, board, or officer~~ but withdrew the complaint before the complaint was heard by the board of revision.

(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 412  
in taxation, the national council of property taxation, or the 413  
international association of assessing officers; a public 414  
accountant who holds a permit under section 4701.10 of the 415  
Revised Code, a general or residential real estate appraiser 416  
licensed or certified under Chapter 4763. of the Revised Code, 417  
or a real estate broker licensed under Chapter 4735. of the 418  
Revised Code, who is retained by such a person; or, if the 419  
property owner is a firm, company, association, partnership, 420  
limited liability company, corporation, or trust, an officer, a 421  
salaried employee, a partner, a member, or trustee of that 422  
property owner, may file a complaint in support of or objecting 423  
to the amount of alleged overvaluation, undervaluation, 424  
discriminatory valuation, illegal valuation, or incorrect 425  
determination stated in a previously filed complaint or 426  
objecting to the current valuation. Upon the filing of a 427  
complaint under this division, the board of education or the 428  
property owner shall be made a party to the action. 429

(C) Each board of revision shall notify any complainant 430  
and also the property owner, if the property owner's address is 431  
known, when a complaint is filed by one other than the property 432  
owner, by certified mail, not less than ten days prior to the 433  
hearing, of the time and place the same will be heard. The board 434  
of revision shall hear and render its decision on a complaint 435  
within ninety days after the filing thereof with the board, 436  
except that if a complaint is filed within thirty days after 437  
receiving notice from the auditor as provided in division (B) of 438  
this section, the board shall hear and render its decision 439  
within ninety days after such filing. 440

(D) The determination of any such complaint shall relate 441  
back to the date when the lien for taxes or recoupment charges 442

for the current year attached or the date as of which liability 443  
for such year was determined. Liability for taxes and recoupment 444  
charges for such year and each succeeding year until the 445  
complaint is finally determined and for any penalty and interest 446  
for nonpayment thereof within the time required by law shall be 447  
based upon the determination, valuation, or assessment as 448  
finally determined. Each complaint shall state the amount of 449  
overvaluation, undervaluation, discriminatory valuation, illegal 450  
valuation, or incorrect classification or determination upon 451  
which the complaint is based. The treasurer shall accept any 452  
amount tendered as taxes or recoupment charge upon property 453  
concerning which a complaint is then pending, computed upon the 454  
claimed valuation as set forth in the complaint. If a complaint 455  
filed under this section for the current year is not determined 456  
by the board within the time prescribed for such determination, 457  
the complaint and any proceedings in relation thereto shall be 458  
continued by the board as a valid complaint for any ensuing year 459  
until such complaint is finally determined by the board or upon 460  
any appeal from a decision of the board. In such case, the 461  
original complaint shall continue in effect without further 462  
filing by the ~~original taxpayer, the original taxpayer's~~ 463  
~~assignee, or any other person or entity authorized to file a~~ 464  
~~complaint under this section parties to the action.~~ 465

(E) If a taxpayer files a complaint ~~as to the~~ 466  
~~classification, valuation, assessment, or any determination~~ 467  
~~affecting the taxpayer's own property under this section and~~ 468  
tenders less than the full amount of taxes or recoupment charges 469  
as finally determined, an interest charge shall accrue as 470  
follows: 471

(1) If the amount finally determined is less than the 472  
amount billed but more than the amount tendered, the taxpayer 473

shall pay interest at the rate per annum prescribed by section 474  
5703.47 of the Revised Code, computed from the date that the 475  
taxes were due on the difference between the amount finally 476  
determined and the amount tendered. This interest charge shall 477  
be in lieu of any penalty or interest charge under section 478  
323.121 of the Revised Code unless the taxpayer failed to file a 479  
complaint and tender an amount as taxes or recoupment charges 480  
within the time required by this section, in which case section 481  
323.121 of the Revised Code applies. 482

(2) If the amount of taxes finally determined is equal to 483  
or greater than the amount billed and more than the amount 484  
tendered, the taxpayer shall pay interest at the rate prescribed 485  
by section 5703.47 of the Revised Code from the date the taxes 486  
were due on the difference between the amount finally determined 487  
and the amount tendered, such interest to be in lieu of any 488  
interest charge but in addition to any penalty prescribed by 489  
section 323.121 of the Revised Code. 490

(F) Upon request of a complainant, the tax commissioner 491  
shall determine the common level of assessment of real property 492  
in the county for the year stated in the request that is not 493  
valued under section 5713.31 of the Revised Code, which common 494  
level of assessment shall be expressed as a percentage of true 495  
value and the common level of assessment of lands valued under 496  
such section, which common level of assessment shall also be 497  
expressed as a percentage of the current agricultural use value 498  
of such lands. Such determination shall be made on the basis of 499  
the most recent available sales ratio studies of the 500  
commissioner and such other factual data as the commissioner 501  
deems pertinent. 502

(G) A complainant shall provide to the board of revision 503

all information or evidence within the complainant's knowledge 504  
or possession that affects the real property that is the subject 505  
of the complaint. A complainant who fails to provide such 506  
information or evidence is precluded from introducing it on 507  
appeal to the board of tax appeals or the court of common pleas, 508  
except that the board of tax appeals or court may admit and 509  
consider the evidence if the complainant shows good cause for 510  
the complainant's failure to provide the information or evidence 511  
to the board of revision. 512

(H) In case of the pendency of any proceeding in court 513  
based upon an alleged excessive, discriminatory, or illegal 514  
valuation or incorrect classification or determination, the 515  
taxpayer may tender to the treasurer an amount as taxes upon 516  
property computed upon the claimed valuation as set forth in the 517  
complaint to the court. The treasurer may accept the tender. If 518  
the tender is not accepted, no penalty shall be assessed because 519  
of the nonpayment of the full taxes assessed. 520

**Sec. 5715.27.** (A) (1) Except as provided in division (A) (2) 521  
of this section and in section 3735.67 of the Revised Code, the 522  
owner, a vendee in possession under a purchase agreement or a 523  
land contract, the beneficiary of a trust, or a lessee for an 524  
initial term of not less than thirty years of any property may 525  
file an application with the tax commissioner, on forms 526  
prescribed by the commissioner, requesting that such property be 527  
exempted from taxation and that taxes, interest, and penalties 528  
be remitted as provided in division (C) of section 5713.08 of 529  
the Revised Code. 530

(2) If the property that is the subject of the application 531  
for exemption is any of the following, the application shall be 532  
filed with the county auditor of the county in which the 533

property is listed for taxation:	534
(a) A public road or highway;	535
(b) Property belonging to the federal government of the United States;	536 537
(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;	538 539 540 541 542
(d) Property of the boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under section 3345.17 of the Revised Code.	543 544 545 546
(B) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.	547 548 549 550 551 552 553 554 555 556 557 558 559
(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district	560 561 562

and included in the commissioner's or auditor's most recent 563  
report provided under that division, file a statement with the 564  
commissioner or auditor and with the applicant indicating its 565  
intent to submit evidence and participate in any hearing on the 566  
application. The statements shall be filed prior to the first 567  
day of the third month following the end of the month in which 568  
that application was docketed by the commissioner or auditor. A 569  
statement filed in compliance with this division entitles the 570  
district to submit evidence and to participate in any hearing on 571  
the property and makes the district a party for purposes of 572  
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 573  
the commissioner's or auditor's decision to the board of tax 574  
appeals. 575

(D) The commissioner or auditor shall not hold a hearing 576  
on or grant or deny an application for exemption of property in 577  
a school district whose board of education has requested 578  
notification under division (B) of this section until the end of 579  
the period within which the board may submit a statement with 580  
respect to that application under division (C) of this section. 581  
The commissioner or auditor may act upon an application at any 582  
time prior to that date upon receipt of a written waiver from 583  
each such board of education, or, in the case of exemptions 584  
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 585  
5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 586  
5709.84, or 5709.88 of the Revised Code, upon the request of the 587  
property owner. Failure of a board of education to receive the 588  
report required in division (B) of this section shall not void 589  
an action of the commissioner or auditor with respect to any 590  
application. The commissioner or auditor may extend the time for 591  
filing a statement under division (C) of this section. 592

(E) ~~A complaint may also be filed with the commissioner or~~ 593

~~auditor by any~~ Any person, board, or officer authorized by 594  
section 5715.19 of the Revised Code to file complaints or 595  
counterclaims to complaints with the county board of revision 596  
may file a complaint with the commissioner or auditor against 597  
the continued exemption of any property granted exemption by the 598  
commissioner or auditor under this section. 599

(F) An application for exemption and a complaint against 600  
exemption shall be filed prior to the thirty-first day of 601  
December of the tax year for which exemption is requested or for 602  
which the liability of the property to taxation in that year is 603  
requested. The commissioner or auditor shall consider such 604  
application or complaint in accordance with procedures 605  
established by the commissioner, determine whether the property 606  
is subject to taxation or exempt therefrom, and, if the 607  
commissioner makes the determination, certify the determination 608  
to the auditor. Upon making the determination or receiving the 609  
commissioner's determination, the auditor shall correct the tax 610  
list and duplicate accordingly. If a tax certificate has been 611  
sold under section 5721.32 or 5721.33 of the Revised Code with 612  
respect to property for which an exemption has been requested, 613  
the tax commissioner or auditor shall also certify the findings 614  
to the county treasurer of the county in which the property is 615  
located. 616

(G) Applications and complaints, and documents of any kind 617  
related to applications and complaints, filed with the tax 618  
commissioner or county auditor under this section are public 619  
records within the meaning of section 149.43 of the Revised 620  
Code. 621

(H) If the commissioner or auditor determines that the use 622  
of property or other facts relevant to the taxability of 623

property that is the subject of an application for exemption or 624  
a complaint under this section has changed while the application 625  
or complaint was pending, the commissioner or auditor may make 626  
the determination under division (F) of this section separately 627  
for each tax year beginning with the year in which the 628  
application or complaint was filed or the year for which 629  
remission of taxes under division (C) of section 5713.08 of the 630  
Revised Code was requested, and including each subsequent tax 631  
year during which the application or complaint is pending before 632  
the commissioner or auditor. 633

**Sec. 5717.01.** An appeal from a decision of a county board 634  
of revision may be taken to the board of tax appeals within 635  
thirty days after notice of the decision of the county board of 636  
revision is mailed as provided in division (A) of section 637  
5715.20 of the Revised Code. Such an appeal may be taken by the 638  
county auditor, the tax commissioner, or any board, legislative 639  
authority, public official, or taxpayer authorized by section 640  
5715.19 of the Revised Code to file complaints or counterclaims 641  
to complaints against valuations or assessments with the 642  
auditor. Such appeal shall be taken by the filing of a notice of 643  
appeal, in person or by certified mail, express mail, facsimile 644  
transmission, electronic transmission, or by authorized delivery 645  
service, with the board of tax appeals and with the county board 646  
of revision. If notice of appeal is filed by certified mail, 647  
express mail, or authorized delivery service as provided in 648  
section 5703.056 of the Revised Code, the date of the United 649  
States postmark placed on the sender's receipt by the postal 650  
service or the date of receipt recorded by the authorized 651  
delivery service shall be treated as the date of filing. If 652  
notice of appeal is filed by facsimile transmission or 653  
electronic transmission, the date and time the notice is 654

received by the board shall be the date and time reflected on a 655  
timestamp provided by the board's electronic system, and the 656  
appeal shall be considered filed with the board on the date 657  
reflected on that timestamp. Any timestamp provided by another 658  
computer system or electronic submission device shall not affect 659  
the time and date the notice is received by the board. Upon 660  
receipt of such notice of appeal such county board of revision 661  
shall by certified mail notify all persons thereof who were 662  
parties to the proceeding before such county board of revision, 663  
and shall file proof of such notice with the board of tax 664  
appeals. The county board of revision shall thereupon certify to 665  
the board of tax appeals a transcript of the record of the 666  
proceedings of the county board of revision pertaining to the 667  
original complaint, and all evidence offered in connection 668  
therewith. Such appeal may be heard by the board of tax appeals 669  
at its offices in Columbus or in the county where the property 670  
is listed for taxation, or the board of tax appeals may cause 671  
its examiners to conduct such hearing and to report to it their 672  
findings for affirmation or rejection. An appeal may proceed 673  
pursuant to section 5703.021 of the Revised Code on the small 674  
claims docket if the appeal qualifies under that section. 675

The board of tax appeals may order the appeal to be heard 676  
on the record and the evidence certified to it by the county 677  
board of revision, or it may order the hearing of additional 678  
evidence, and it may make such investigation concerning the 679  
appeal as it deems proper. 680

**Section 2.** That existing sections 307.699, 3735.67, 681  
5715.19, 5715.27, and 5717.01 of the Revised Code are hereby 682  
repealed. 683