

**As Reported by the Committee of Conference**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Am. Sub. H. B. No. 126**

**Representative Merrin**

**Cosponsors: Representatives Wiggam, Carruthers, Click, Cutrona, Edwards, Fowler Arthur, Ghanbari, Gross, Hall, Holmes, Householder, John, Johnson, Jones, Kick, Lanese, McClain, Plummer, Riedel, Roemer, Seitz, Stephens, Stewart, Swearingen, Wilkin, Young, B., Young, T. Senators Brenner, Cirino, Huffman, S., Johnson, Lang, McColley, Roegner, Schaffer**

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**A BILL**

To amend sections 4503.06, 5715.19, and 5717.01 of  
the Revised Code to modify the law governing  
property tax complaints.

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

**Section 1.** That sections 4503.06, 5715.19, and 5717.01 of  
the Revised Code be amended to read as follows:

**Sec. 4503.06.** (A) The owner of each manufactured or mobile  
home that has acquired situs in this state shall pay either a  
real property tax pursuant to Title LVII of the Revised Code or  
a manufactured home tax pursuant to division (C) of this  
section.

(B) The owner of a manufactured or mobile home shall pay  
real property taxes if either of the following applies:

(1) The manufactured or mobile home acquired situs in the  
state or ownership in the home was transferred on or after  
January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as 16  
defined in division (C) (5) of section 3781.06 of the Revised 17  
Code. 18

(b) The home is located on land that is owned by the owner 19  
of the home. 20

(c) The certificate of title has been inactivated by the 21  
clerk of the court of common pleas that issued it, pursuant to 22  
division (H) of section 4505.11 of the Revised Code. 23

(2) The manufactured or mobile home acquired situs in the 24  
state or ownership in the home was transferred before January 1, 25  
2000, and all of the following apply: 26

(a) The home is affixed to a permanent foundation as 27  
defined in division (C) (5) of section 3781.06 of the Revised 28  
Code. 29

(b) The home is located on land that is owned by the owner 30  
of the home. 31

(c) The owner of the home has elected to have the home 32  
taxed as real property and, pursuant to section 4505.11 of the 33  
Revised Code, has surrendered the certificate of title to the 34  
auditor of the county containing the taxing district in which 35  
the home has its situs, together with proof that all taxes have 36  
been paid. 37

(d) The county auditor has placed the home on the real 38  
property tax list and delivered the certificate of title to the 39  
clerk of the court of common pleas that issued it and the clerk 40  
has inactivated the certificate. 41

(C) (1) Any mobile or manufactured home that is not taxed 42  
as real property as provided in division (B) of this section is 43

subject to an annual manufactured home tax, payable by the owner, for locating the home in this state. The tax as levied in this section is for the purpose of supplementing the general revenue funds of the local subdivisions in which the home has its situs pursuant to this section.

(2) The year for which the manufactured home tax is levied commences on the first day of January and ends on the following thirty-first day of December. The state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes, penalties, and interest charged against the owner of the home under this section. The lien of the state for the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but that acquires situs during the year, shall attach on the next first day of January. The lien shall continue until the tax, including any penalty or interest, is paid.

(3) (a) The situs of a manufactured or mobile home located in this state on the first day of January is the local taxing district in which the home is located on that date.

(b) The situs of a manufactured or mobile home not located in this state on the first day of January, but located in this state subsequent to that date, is the local taxing district in which the home is located thirty days after it is acquired or first enters this state.

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs.

(D) The manufactured home tax shall be computed and

assessed by the county auditor of the county containing the 73  
taxing district in which the home has its situs as follows: 74

(1) On a home that acquired situs in this state prior to 75  
January 1, 2000: 76

(a) By multiplying the assessable value of the home by the 77  
tax rate of the taxing district in which the home has its situs, 78  
and deducting from the product thus obtained any reduction 79  
authorized under section 4503.065 of the Revised Code. The tax 80  
levied under this formula shall not be less than thirty-six 81  
dollars, unless the home qualifies for a reduction in assessable 82  
value under section 4503.065 of the Revised Code, in which case 83  
there shall be no minimum tax and the tax shall be the amount 84  
calculated under this division. 85

(b) The assessable value of the home shall be forty per 86  
cent of the amount arrived at by the following computation: 87

(i) If the cost to the owner, or market value at time of 88  
purchase, whichever is greater, of the home includes the 89  
furnishings and equipment, such cost or market value shall be 90  
multiplied according to the following schedule: 91

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	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 80%	
B	2nd calendar year	x 75%	
C	3rd "	x 70%	

D	4th "	x 65%
E	5th "	x 60%
F	6th "	x 55%
G	7th "	x 50%
H	8th "	x 45%
I	9th "	x 40%
J	10th and each year thereafter	x 35%

The first calendar year means any period between the first 93  
day of January and the thirty-first day of December of the first 94  
year. 95

(ii) If the cost to the owner, or market value at the time 96  
of purchase, whichever is greater, of the home does not include 97  
the furnishings and equipment, such cost or market value shall 98  
be multiplied according to the following schedule: 99

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 95%	
B	2nd calendar year	x 90%	
C	3rd "	x 85%	

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D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 101  
day of January and the thirty-first day of December of the first 102  
year. 103

(2) On a home in which ownership was transferred or that 104  
first acquired situs in this state on or after January 1, 2000: 105

(a) By multiplying the assessable value of the home by the 106  
effective tax rate, as defined in section 323.08 of the Revised 107  
Code, for residential real property of the taxing district in 108  
which the home has its situs, and deducting from the product 109  
thus obtained the reductions required or authorized under 110  
section 319.302, division (B) of section 323.152, or section 111  
4503.065 of the Revised Code. 112

(b) The assessable value of the home shall be thirty-five 113  
per cent of its true value as determined under division (L) of 114  
this section. 115

(3) On or before the fifteenth day of January each year, 116  
the county auditor shall record the assessable value and the 117

amount of tax on the manufactured or mobile home on the tax list 118  
and deliver a duplicate of the list to the county treasurer. In 119  
the case of an emergency as defined in section 323.17 of the 120  
Revised Code, the tax commissioner, by journal entry, may extend 121  
the times for delivery of the duplicate for an additional 122  
fifteen days upon receiving a written application from the 123  
county auditor regarding an extension for the delivery of the 124  
duplicate, or from the county treasurer regarding an extension 125  
of the time for the billing and collection of taxes. The 126  
application shall contain a statement describing the emergency 127  
that will cause the unavoidable delay and must be received by 128  
the tax commissioner on or before the last day of the month 129  
preceding the day delivery of the duplicate is otherwise 130  
required. When an extension is granted for delivery of the 131  
duplicate, the time period for payment of taxes shall be 132  
extended for a like period of time. When a delay in the closing 133  
of a tax collection period becomes unavoidable, the tax 134  
commissioner, upon application by the county auditor and county 135  
treasurer, may order the time for payment of taxes to be 136  
extended if the tax commissioner determines that penalties have 137  
accrued or would otherwise accrue for reasons beyond the control 138  
of the taxpayers of the county. The order shall prescribe the 139  
final extended date for payment of taxes for that collection 140  
period. 141

(4) After January 1, 1999, the owner of a manufactured or 142  
mobile home taxed pursuant to division (D)(1) of this section 143  
may elect to have the home taxed pursuant to division (D)(2) of 144  
this section by filing a written request with the county auditor 145  
of the taxing district in which the home is located on or before 146  
the first day of December of any year. Upon the filing of the 147  
request, the county auditor shall determine whether all taxes 148

levied under division (D) (1) of this section have been paid, and 149  
if those taxes have been paid, the county auditor shall tax the 150  
manufactured or mobile home pursuant to division (D) (2) of this 151  
section commencing in the next tax year. 152

(5) A manufactured or mobile home that acquired situs in 153  
this state prior to January 1, 2000, shall be taxed pursuant to 154  
division (D) (2) of this section if no manufactured home tax had 155  
been paid for the home and the home was not exempted from 156  
taxation pursuant to division (E) of this section for the year 157  
for which the taxes were not paid. 158

(6) (a) Immediately upon receipt of any manufactured home 159  
tax duplicate from the county auditor, but not less than twenty 160  
days prior to the last date on which the first one-half taxes 161  
may be paid without penalty as prescribed in division (F) of 162  
this section, the county treasurer shall cause to be prepared 163  
and mailed or delivered to each person charged on that duplicate 164  
with taxes, or to an agent designated by such person, the tax 165  
bill prescribed by the tax commissioner under division (D) (7) of 166  
this section. When taxes are paid by installments, the county 167  
treasurer shall mail or deliver to each person charged on such 168  
duplicate or the agent designated by that person a second tax 169  
bill showing the amount due at the time of the second tax 170  
collection. The second half tax bill shall be mailed or 171  
delivered at least twenty days prior to the close of the second 172  
half tax collection period. A change in the mailing address of 173  
any tax bill shall be made in writing to the county treasurer. 174  
Failure to receive a bill required by this section does not 175  
excuse failure or delay to pay any taxes shown on the bill or, 176  
except as provided in division (B) (1) of section 5715.39 of the 177  
Revised Code, avoid any penalty, interest, or charge for such 178  
delay. 179



(b) After delivery of the copy of the delinquent 180  
manufactured home tax list under division (H) of this section, 181  
the county treasurer may prepare and mail to each person in 182  
whose name a home is listed an additional tax bill showing the 183  
total amount of delinquent taxes charged against the home as 184  
shown on the list. The tax bill shall include a notice that the 185  
interest charge prescribed by division (G) of this section has 186  
begun to accrue. 187

(7) Each tax bill prepared and mailed or delivered under 188  
division (D) (6) of this section shall be in the form and contain 189  
the information required by the tax commissioner. The 190  
commissioner may prescribe different forms for each county and 191  
may authorize the county auditor to make up tax bills and tax 192  
receipts to be used by the county treasurer. The tax bill shall 193  
not contain or be mailed or delivered with any information or 194  
material that is not required by this section or that is not 195  
authorized by section 321.45 of the Revised Code or by the tax 196  
commissioner. In addition to the information required by the 197  
commissioner, each tax bill shall contain the following 198  
information: 199

(a) The taxes levied and the taxes charged and payable 200  
against the manufactured or mobile home; 201

(b) The following notice: "Notice: If the taxes are not 202  
paid within sixty days after the county auditor delivers the 203  
delinquent manufactured home tax list to the county treasurer, 204  
you and your home may be subject to collection proceedings for 205  
tax delinquency." Failure to provide such notice has no effect 206  
upon the validity of any tax judgment to which a home may be 207  
subjected. 208

(c) In the case of manufactured or mobile homes taxed 209

under division (D) (2) of this section, the following additional	210
information:	211
(i) The effective tax rate. The words "effective tax rate"	212
shall appear in boldface type.	213
(ii) The following notice: "Notice: If the taxes charged	214
against this home have been reduced by the 2-1/2 per cent tax	215
reduction for residences occupied by the owner but the home is	216
not a residence occupied by the owner, the owner must notify the	217
county auditor's office not later than March 31 of the year for	218
which the taxes are due. Failure to do so may result in the	219
owner being convicted of a fourth degree misdemeanor, which is	220
punishable by imprisonment up to 30 days, a fine up to \$250, or	221
both, and in the owner having to repay the amount by which the	222
taxes were erroneously or illegally reduced, plus any interest	223
that may apply.	224
If the taxes charged against this home have not been	225
reduced by the 2-1/2 per cent tax reduction and the home is a	226
residence occupied by the owner, the home may qualify for the	227
tax reduction. To obtain an application for the tax reduction or	228
further information, the owner may contact the county auditor's	229
office at _____ (insert the address and telephone number of	230
the county auditor's office)."	231
(E) (1) A manufactured or mobile home is not subject to	232
this section when any of the following applies:	233
(a) It is taxable as personal property pursuant to section	234
5709.01 of the Revised Code. Any manufactured or mobile home	235
that is used as a residence shall be subject to this section and	236
shall not be taxable as personal property pursuant to section	237
5709.01 of the Revised Code.	238

(b) It bears a license plate issued by any state other	239
than this state unless the home is in this state in excess of an	240
accumulative period of thirty days in any calendar year.	241
(c) The annual tax has been paid on the home in this state	242
for the current year.	243
(d) The tax commissioner has determined, pursuant to	244
section 5715.27 of the Revised Code, that the property is exempt	245
from taxation, or would be exempt from taxation under Chapter	246
5709. of the Revised Code if it were classified as real	247
property.	248
(2) A travel trailer or park trailer, as these terms are	249
defined in section 4501.01 of the Revised Code, is not subject	250
to this section if it is unused or unoccupied and stored at the	251
owner's normal place of residence or at a recognized storage	252
facility.	253
(3) A travel trailer or park trailer, as these terms are	254
defined in section 4501.01 of the Revised Code, is subject to	255
this section and shall be taxed as a manufactured or mobile home	256
if it has a situs longer than thirty days in one location and is	257
connected to existing utilities, unless either of the following	258
applies:	259
(a) The situs is in a state facility or a camping or park	260
area as defined in division (C), (Q), (S), or (V) of section	261
3729.01 of the Revised Code.	262
(b) The situs is in a camping or park area that is a tract	263
of land that has been limited to recreational use by deed or	264
zoning restrictions and subdivided for sale of five or more	265
individual lots for the express or implied purpose of occupancy	266
by either self-contained recreational vehicles as defined in	267

division (T) of section 3729.01 of the Revised Code or by	268
dependent recreational vehicles as defined in division (D) of	269
section 3729.01 of the Revised Code.	270
(F) Except as provided in division (D)(3) of this section,	271
the manufactured home tax is due and payable as follows:	272
(1) When a manufactured or mobile home has a situs in this	273
state, as provided in this section, on the first day of January,	274
one-half of the amount of the tax is due and payable on or	275
before the first day of March and the balance is due and payable	276
on or before the thirty-first day of July. At the option of the	277
owner of the home, the tax for the entire year may be paid in	278
full on the first day of March.	279
(2) When a manufactured or mobile home first acquires a	280
situs in this state after the first day of January, no tax is	281
due and payable for that year.	282
(G) (1) (a) Except as otherwise provided in division (G) (1)	283
(b) of this section, if one-half of the current taxes charged	284
under this section against a manufactured or mobile home,	285
together with the full amount of any delinquent taxes, are not	286
paid on or before the first day of March in that year, or on or	287
before the last day for such payment as extended pursuant to	288
section 4503.063 of the Revised Code, a penalty of ten per cent	289
shall be charged against the unpaid balance of such half of the	290
current taxes. If the total amount of all such taxes is not paid	291
on or before the thirty-first day of July, next thereafter, or	292
on or before the last day for payment as extended pursuant to	293
section 4503.063 of the Revised Code, a like penalty shall be	294
charged on the balance of the total amount of the unpaid current	295
taxes.	296

(b) After a valid delinquent tax contract that includes 297  
unpaid current taxes from a first-half collection period 298  
described in division (F) of this section has been entered into 299  
under section 323.31 of the Revised Code, no ten per cent 300  
penalty shall be charged against such taxes after the second- 301  
half collection period while the delinquent tax contract remains 302  
in effect. On the day a delinquent tax contract becomes void, 303  
the ten per cent penalty shall be charged against such taxes and 304  
shall equal the amount of penalty that would have been charged 305  
against unpaid current taxes outstanding on the date on which 306  
the second-half penalty would have been charged thereon under 307  
division (G) (1) (a) of this section if the contract had not been 308  
in effect. 309

(2) (a) On the first day of the month following the last 310  
day the second installment of taxes may be paid without penalty 311  
beginning in 2000, interest shall be charged against and 312  
computed on all delinquent taxes other than the current taxes 313  
that became delinquent taxes at the close of the last day such 314  
second installment could be paid without penalty. The charge 315  
shall be for interest that accrued during the period that began 316  
on the preceding first day of December and ended on the last day 317  
of the month that included the last date such second installment 318  
could be paid without penalty. The interest shall be computed at 319  
the rate per annum prescribed by section 5703.47 of the Revised 320  
Code and shall be entered as a separate item on the delinquent 321  
manufactured home tax list compiled under division (H) of this 322  
section. 323

(b) On the first day of December beginning in 2000, the 324  
interest shall be charged against and computed on all delinquent 325  
taxes. The charge shall be for interest that accrued during the 326  
period that began on the first day of the month following the 327

last date prescribed for the payment of the second installment 328  
of taxes in the current year and ended on the immediately 329  
preceding last day of November. The interest shall be computed 330  
at the rate per annum prescribed by section 5703.47 of the 331  
Revised Code and shall be entered as a separate item on the 332  
delinquent manufactured home tax list. 333

(c) After a valid undertaking has been entered into for 334  
the payment of any delinquent taxes, no interest shall be 335  
charged against such delinquent taxes while the undertaking 336  
remains in effect in compliance with section 323.31 of the 337  
Revised Code. If a valid undertaking becomes void, interest 338  
shall be charged against the delinquent taxes for the periods 339  
that interest was not permitted to be charged while the 340  
undertaking was in effect. The interest shall be charged on the 341  
day the undertaking becomes void and shall equal the amount of 342  
interest that would have been charged against the unpaid 343  
delinquent taxes outstanding on the dates on which interest 344  
would have been charged thereon under divisions (G) (1) and (2) 345  
of this section had the undertaking not been in effect. 346

(3) If the full amount of the taxes due at either of the 347  
times prescribed by division (F) of this section is paid within 348  
ten days after such time, the county treasurer shall waive the 349  
collection of and the county auditor shall remit one-half of the 350  
penalty provided for in this division for failure to make that 351  
payment by the prescribed time. 352

(4) The treasurer shall compile and deliver to the county 353  
auditor a list of all tax payments the treasurer has received as 354  
provided in division (G) (3) of this section. The list shall 355  
include any information required by the auditor for the 356  
remission of the penalties waived by the treasurer. The taxes so 357

collected shall be included in the settlement next succeeding 358  
the settlement then in process. 359

(H) (1) The county auditor shall compile annually a 360  
"delinquent manufactured home tax list" consisting of homes the 361  
county treasurer's records indicate have taxes that were not 362  
paid within the time prescribed by divisions (D) (3) and (F) of 363  
this section, have taxes that remain unpaid from prior years, or 364  
have unpaid tax penalties or interest that have been assessed. 365

(2) Within thirty days after the settlement under division 366  
(H) (2) of section 321.24 of the Revised Code, the county auditor 367  
shall deliver a copy of the delinquent manufactured home tax 368  
list to the county treasurer. The auditor shall update and 369  
publish the delinquent manufactured home tax list annually in 370  
the same manner as delinquent real property tax lists are 371  
published. The county auditor may apportion the cost of 372  
publishing the list among taxing districts in proportion to the 373  
amount of delinquent manufactured home taxes so published that 374  
each taxing district is entitled to receive upon collection of 375  
those taxes, or the county auditor may charge the owner of a 376  
home on the list a flat fee established under section 319.54 of 377  
the Revised Code for the cost of publishing the list and, if the 378  
fee is not paid, may place the fee upon the delinquent 379  
manufactured home tax list as a lien on the listed home, to be 380  
collected as other manufactured home taxes. 381

(3) When taxes, penalties, or interest are charged against 382  
a person on the delinquent manufactured home tax list and are 383  
not paid within sixty days after the list is delivered to the 384  
county treasurer, the county treasurer shall, in addition to any 385  
other remedy provided by law for the collection of taxes, 386  
penalties, and interest, enforce collection of such taxes, 387

penalties, and interest by civil action in the name of the 388  
treasurer against the owner for the recovery of the unpaid taxes 389  
following the procedures for the recovery of delinquent real 390  
property taxes in sections 323.25 to 323.28 of the Revised Code. 391  
The action may be brought in municipal or county court, provided 392  
the amount charged does not exceed the monetary limitations for 393  
original jurisdiction for civil actions in those courts. 394

It is sufficient, having made proper parties to the suit, 395  
for the county treasurer to allege in the treasurer's bill of 396  
particulars or petition that the taxes stand chargeable on the 397  
books of the county treasurer against such person, that they are 398  
due and unpaid, and that such person is indebted in the amount 399  
of taxes appearing to be due the county. The treasurer need not 400  
set forth any other matter relating thereto. If it is found on 401  
the trial of the action that the person is indebted to the 402  
state, judgment shall be rendered in favor of the county 403  
treasurer prosecuting the action. The judgment debtor is not 404  
entitled to the benefit of any law for stay of execution or 405  
exemption of property from levy or sale on execution in the 406  
enforcement of the judgment. 407

Upon the filing of an entry of confirmation of sale or an 408  
order of forfeiture in a proceeding brought under this division, 409  
title to the manufactured or mobile home shall be in the 410  
purchaser. The clerk of courts shall issue a certificate of 411  
title to the purchaser upon presentation of proof of filing of 412  
the entry of confirmation or order and, in the case of a 413  
forfeiture, presentation of the county auditor's certificate of 414  
sale. 415

(I) The total amount of taxes collected shall be 416  
distributed in the following manner: four per cent shall be 417



allowed as compensation to the county auditor for the county 418  
auditor's service in assessing the taxes; two per cent shall be 419  
allowed as compensation to the county treasurer for the services 420  
the county treasurer renders as a result of the tax levied by 421  
this section. Such amounts shall be paid into the county 422  
treasury, to the credit of the county general revenue fund, on 423  
the warrant of the county auditor. Fees to be paid to the credit 424  
of the real estate assessment fund shall be collected pursuant 425  
to division (C) of section 319.54 of the Revised Code and paid 426  
into the county treasury, on the warrant of the county auditor. 427  
The balance of the taxes collected shall be distributed among 428  
the taxing subdivisions of the county in which the taxes are 429  
collected and paid in the same ratio as those taxes were 430  
collected for the benefit of the taxing subdivision. The taxes 431  
levied and revenues collected under this section shall be in 432  
lieu of any general property tax and any tax levied with respect 433  
to the privilege of using or occupying a manufactured or mobile 434  
home in this state except as provided in sections 4503.04 and 435  
5741.02 of the Revised Code. 436

(J) An agreement to purchase or a bill of sale for a 437  
manufactured home shall show whether or not the furnishings and 438  
equipment are included in the purchase price. 439

(K) If the county treasurer and the county prosecuting 440  
attorney agree that an item charged on the delinquent 441  
manufactured home tax list is uncollectible, they shall certify 442  
that determination and the reasons to the county board of 443  
revision. If the board determines the amount is uncollectible, 444  
it shall certify its determination to the county auditor, who 445  
shall strike the item from the list. 446

(L) (1) The county auditor shall appraise at its true value 447

any manufactured or mobile home in which ownership is 448  
transferred or which first acquires situs in this state on or 449  
after January 1, 2000, and any manufactured or mobile home the 450  
owner of which has elected, under division (D)(4) of this 451  
section, to have the home taxed under division (D)(2) of this 452  
section. The true value shall include the value of the home, any 453  
additions, and any fixtures, but not any furnishings in the 454  
home. In determining the true value of a manufactured or mobile 455  
home, the auditor shall consider all facts and circumstances 456  
relating to the value of the home, including its age, its 457  
capacity to function as a residence, any obsolete 458  
characteristics, and other factors that may tend to prove its 459  
true value. 460

(2) (a) If a manufactured or mobile home has been the 461  
subject of an arm's length sale between a willing seller and a 462  
willing buyer within a reasonable length of time prior to the 463  
determination of true value, the county auditor shall consider 464  
the sale price of the home to be the true value for taxation 465  
purposes. 466

(b) The sale price in an arm's length transaction between 467  
a willing seller and a willing buyer shall not be considered the 468  
true value of the home if either of the following occurred after 469  
the sale: 470

(i) The home has lost value due to a casualty. 471

(ii) An addition or fixture has been added to the home. 472

(3) The county auditor shall have each home viewed and 473  
appraised at least once in each six-year period in the same year 474  
in which real property in the county is appraised pursuant to 475  
Chapter 5713. of the Revised Code, and shall update the 476

appraised values in the third calendar year following the 477  
appraisal. The person viewing or appraising a home may enter the 478  
home to determine by actual view any additions or fixtures that 479  
have been added since the last appraisal. In conducting the 480  
appraisals and establishing the true value, the auditor shall 481  
follow the procedures set forth for appraising real property in 482  
sections 5713.01 and 5713.03 of the Revised Code. 483

(4) The county auditor shall place the true value of each 484  
home on the manufactured home tax list upon completion of an 485  
appraisal. 486

(5) (a) If the county auditor changes the true value of a 487  
home, the auditor shall notify the owner of the home in writing, 488  
delivered by mail or in person. The notice shall be given at 489  
least thirty days prior to the issuance of any tax bill that 490  
reflects the change. Failure to receive the notice does not 491  
invalidate any proceeding under this section. 492

(b) Any owner of a home or any other person or party 493  
~~listed in that would be authorized to file a complaint under~~ 494  
division ~~(A) (1)~~ (A) of section 5715.19 of the Revised Code if 495  
the home was real property may file a complaint against the true 496  
value of the home as appraised under this section. The complaint 497  
shall be filed with the county auditor on or before the thirty- 498  
first day of March of the current tax year or the date of 499  
closing of the collection for the first half of manufactured 500  
home taxes for the current tax year, whichever is later. The 501  
auditor shall present to the county board of revision all 502  
complaints filed with the auditor under this section. The board 503  
shall hear and investigate the complaint and may take action on 504  
it as provided under sections 5715.11 to 5715.19 of the Revised 505  
Code. 506

(c) If the county board of revision determines, pursuant 507  
to a complaint against the valuation of a manufactured or mobile 508  
home filed under this section, that the amount of taxes, 509  
assessments, or other charges paid was in excess of the amount 510  
due based on the valuation as finally determined, then the 511  
overpayment shall be refunded in the manner prescribed in 512  
section 5715.22 of the Revised Code. 513

(d) Payment of all or part of a tax under this section for 514  
any year for which a complaint is pending before the county 515  
board of revision does not abate the complaint or in any way 516  
affect the hearing and determination thereof. 517

(M) If the county auditor determines that any tax or other 518  
charge or any part thereof has been erroneously charged as a 519  
result of a clerical error as defined in section 319.35 of the 520  
Revised Code, the county auditor shall call the attention of the 521  
county board of revision to the erroneous charges. If the board 522  
finds that the taxes or other charges have been erroneously 523  
charged or collected, it shall certify the finding to the 524  
auditor. Upon receipt of the certification, the auditor shall 525  
remove the erroneous charges on the manufactured home tax list 526  
or delinquent manufactured home tax list in the same manner as 527  
is prescribed in section 319.35 of the Revised Code for 528  
erroneous charges against real property, and refund any 529  
erroneous charges that have been collected, with interest, in 530  
the same manner as is prescribed in section 319.36 of the 531  
Revised Code for erroneous charges against real property. 532

(N) As used in this section and section 4503.061 of the 533  
Revised Code: 534

(1) "Manufactured home taxes" includes taxes, penalties, 535  
and interest charged under division (C) or (G) of this section 536

and any penalties charged under division (G) or (H) (5) of 537  
section 4503.061 of the Revised Code. 538

(2) "Current taxes" means all manufactured home taxes 539  
charged against a manufactured or mobile home that have not 540  
appeared on the manufactured home tax list for any prior year. 541  
Current taxes become delinquent taxes if they remain unpaid 542  
after the last day prescribed for payment of the second 543  
installment of current taxes without penalty, whether or not 544  
they have been certified delinquent. 545

(3) "Delinquent taxes" means: 546

(a) Any manufactured home taxes that were charged against 547  
a manufactured or mobile home for a prior year, including any 548  
penalties or interest charged for a prior year and the costs of 549  
publication under division (H) (2) of this section, and that 550  
remain unpaid; 551

(b) Any current manufactured home taxes charged against a 552  
manufactured or mobile home that remain unpaid after the last 553  
day prescribed for payment of the second installment of current 554  
taxes without penalty, whether or not they have been certified 555  
delinquent, including any penalties or interest and the costs of 556  
publication under division (H) (2) of this section. 557

**Sec. 5715.19.** (A) As used in this section, ~~"member":~~ 558

~~"Member"~~ has the same meaning as in section ~~1705.01 or~~ 559  
~~1706.01 of the Revised Code as applicable, "internet.~~ 560

~~"Internet identifier of record"~~ has the same meaning as in 561  
section 9.312 of the Revised Code, ~~and "interim.~~ 562

~~"Interim" period"~~ means, for each county, the tax year to 563  
which section 5715.24 of the Revised Code applies and each 564

subsequent tax year until the tax year in which that section 565  
applies again. 566

"Legislative authority" means a board of county 567  
commissioners, a board of township trustees of any township with 568  
territory in the county, the board of education of any school 569  
district with territory in the county, or the legislative 570  
authority of a municipal corporation with territory in the 571  
county. 572

"Original complaint" means a complaint filed under 573  
division (A) of this section. 574

"Counter-complaint" means a complaint filed under division 575  
(B) of this section in response to an original complaint. 576

"Third party complainant" means a complainant other than 577  
the property owner, the owner's spouse, a tenant authorized to 578  
file an original complaint, or any person acting on behalf of a 579  
property owner. "Third party complainant" does not include a 580  
legislative authority or a mayor of a municipal corporation, but 581  
does include the prosecuting attorney or treasurer of a county. 582

(1) Subject to division (A)(2) of this section, a 583  
complaint against any of the following determinations for the 584  
current tax year shall be filed with the county auditor on or 585  
before the thirty-first day of March of the ensuing tax year or 586  
the date of closing of the collection for the first half of real 587  
and public utility property taxes for the current tax year, 588  
whichever is later: 589

(a) Any classification made under section 5713.041 of the 590  
Revised Code; 591

(b) Any determination made under section 5713.32 or 592  
5713.35 of the Revised Code; 593

(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	594 595
(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;	596 597 598 599
(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;	600 601 602 603
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	604 605
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.	606 607 608 609 610
<del>Any</del> Subject to division (A)(6) of this section, any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property; an individual who is retained by such a person or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property	611 612 613 614 615 616 617 618 619 620 621 622

taxation, or the international association of assessing 623  
officers; a public accountant who holds a permit under section 624  
4701.10 of the Revised Code, a general or residential real 625  
estate appraiser licensed or certified under Chapter 4763. of 626  
the Revised Code, or a real estate broker licensed under Chapter 627  
4735. of the Revised Code, who is retained by such a person or 628  
tenant; if the person or tenant is a firm, company, association, 629  
partnership, limited liability company, or corporation, an 630  
officer, a salaried employee, a partner, or a member of that 631  
person or tenant; if the person or tenant is a trust, a trustee 632  
of the trust; ~~the board of county commissioners; the prosecuting~~ 633  
~~attorney or treasurer of the county; the board of township~~ 634  
~~trustees of any township with territory within the county; the~~ 635  
~~board of education of any school district with any territory in~~ 636  
~~the county; or the mayor or legislative authority of any~~ 637  
~~municipal corporation with any territory in the county or the~~ 638  
legislative authority of a subdivision or the mayor of a 639  
municipal corporation may file such a complaint regarding any 640  
such determination affecting any real property in the county, 641  
except that a person owning taxable real property in another 642  
county may file such a complaint only with regard to any such 643  
determination affecting real property in the county that is 644  
located in the same taxing district as that person's real 645  
property is located. The county auditor shall present to the 646  
county board of revision all complaints filed with the auditor. 647

(2) No person, ~~board~~legislative authority, or officer 648  
shall file a complaint against the valuation or assessment of 649  
any parcel that appears on the tax list if it filed a complaint 650  
against the valuation or assessment of that parcel for any prior 651  
tax year in the same interim period, unless the person, 652  
~~board~~legislative authority, or officer alleges that the 653



valuation or assessment should be changed due to one or more of 654  
the following circumstances that occurred after the tax lien 655  
date for the tax year for which the prior complaint was filed 656  
and that the circumstances were not taken into consideration 657  
with respect to the prior complaint: 658

(a) The property was sold in an arm's length transaction, 659  
as described in section 5713.03 of the Revised Code; 660

(b) The property lost value due to some casualty; 661

(c) Substantial improvement was added to the property; 662

(d) An increase or decrease of at least fifteen per cent 663  
in the property's occupancy has had a substantial economic 664  
impact on the property. 665

(3) If a county board of revision, the board of tax 666  
appeals, or any court dismisses a complaint filed under this 667  
section or section 5715.13 of the Revised Code for the reason 668  
that the act of filing the complaint was the unauthorized 669  
practice of law or the person filing the complaint was engaged 670  
in the unauthorized practice of law, the party affected by a 671  
decrease in valuation or the party's agent, or the person owning 672  
taxable real property in the county or in a taxing district with 673  
territory in the county, may refile the complaint, 674  
notwithstanding division (A) (2) of this section. 675

(4) (a) No complaint filed under this section or section 676  
5715.13 of the Revised Code shall be dismissed for the reason 677  
that the complaint fails to accurately identify the owner of the 678  
property that is the subject of the complaint. 679

(b) If a complaint fails to accurately identify the owner 680  
of the property that is the subject of the complaint, the board 681  
of revision shall exercise due diligence to ensure the correct 682

property owner is notified as required by divisions (B) and (C) 683  
of this section. 684

(5) Notwithstanding division (A)(2) of this section, a 685  
person, ~~board~~legislative authority, or officer may file a 686  
complaint against the valuation or assessment of any parcel that 687  
appears on the tax list if it filed a complaint against the 688  
valuation or assessment of that parcel for any prior tax year in 689  
the same interim period if the person, ~~board~~legislative 690  
authority, or officer withdrew the complaint before the 691  
complaint was heard by the board. 692

(6) The legislative authority of a subdivision, the mayor 693  
of a municipal corporation, or a third party complainant shall 694  
not file an original complaint with respect to property the 695  
subdivision or complainant does not own or lease unless both of 696  
the following conditions are met: 697

(a) If the complaint is based on a determination described 698  
in division (A)(1)(d) or (e) of this section, the property was 699  
(i) sold in an arm's length transaction, as described in section 700  
5713.03 of the Revised Code, before, but not after, the tax lien 701  
date for the tax year for which the complaint is to be filed, 702  
and (ii) the sale price exceeds the true value of the property 703  
appearing on the tax list for that tax year by both ten per cent 704  
and the amount of the filing threshold determined under division 705  
(J) of this section; 706

(b) If the complaint is filed by a legislative authority 707  
or mayor, the legislative authority or, in the case of a mayor, 708  
the legislative authority of the municipal corporation, first 709  
adopts a resolution authorizing the filing of the original 710  
complaint at a public meeting of the legislative authority. 711

(7) A resolution adopted under division (A) (6) (b) of this section shall include all of the following information: 712  
713

(a) Identification of the parcel or parcels that are the subject of the original complaint by street address, if available from online records of the county auditor, and by permanent parcel number; 714  
715  
716  
717

(b) The name of at least one of the record owners of the parcel or parcels; 718  
719

(c) The basis for the complaint under divisions (A) (1) (a) to (f) of this section relative to each parcel identified in the resolution; 720  
721  
722

(d) The tax year for which the complaint will be filed, which shall be a year for which a complaint may be timely filed under this section at the time of the resolution's adoption. 723  
724  
725

A legislative authority shall not adopt a resolution required under division (A) (6) (b) of this section that identifies more than one parcel under division (A) (7) (a) of this section, except that a single resolution may identify more than one parcel under that division if each parcel has the same record owner or the same record owners, as applicable. A legislative authority may adopt multiple resolutions required under division (A) (6) (b) of this section by a single vote, provided that the vote is separate from the question of whether to adopt any resolution that is not adopted under division (A) (6) (b) of this section. 726  
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Before adopting a resolution required by division (A) (6) (b) of this section, the legislative authority shall mail a written notice to at least one of the record owners of the parcel or parcels identified in the resolution stating the 737  
738  
739  
740

intent of the legislative authority in adopting the resolution, 741  
the proposed date of adoption, and the basis for the complaint 742  
under divisions (A) (1) (a) to (f) of this section relative to 743  
each parcel identified in the resolution. The notice shall be 744  
sent by certified mail to the last known tax-mailing address of 745  
at least one of the record owners and, if different from that 746  
tax-mailing address, to the street address of the parcel or 747  
parcels identified in the resolution. Alternatively, if the 748  
legislative authority has record of an internet identifier of 749  
record associated with at least one of the record owners, the 750  
legislative authority may send the notice by ordinary mail and 751  
by that internet identifier of record. The notice shall be 752  
postmarked or, if sent by internet identifier of record, sent at 753  
least seven calendar days before the legislative authority 754  
adopts the resolution. 755

A board of revision has jurisdiction to consider a 756  
complaint filed pursuant to a resolution adopted under division 757  
(A) (6) (b) of this section only if the legislative authority 758  
notifies the board of revision of the resolution in the manner 759  
prescribed in division (A) (8) of this section. The failure to 760  
accurately identify the street address or the name of the record 761  
owners of the parcel in the resolution does not invalidate the 762  
resolution nor is it a cause for dismissal of the complaint. 763

(8) A complaint form prescribed by a board of revision or 764  
the tax commissioner for the purpose of this section shall 765  
include a box that must be checked, when a legislative authority 766  
files an original complaint, to indicate that a resolution 767  
authorizing the complaint was adopted in accordance with 768  
divisions (A) (6) (b) and (7) of this section and that notice was 769  
mailed or sent in accordance with division (A) (7) of this 770  
section before adoption of the resolution to at least one of the 771

record owners of the property that is the subject of the 772  
complaint. 773

(B) Within thirty days after the last date such complaints 774  
may be filed, the auditor shall give notice of each complaint in 775  
which the stated amount of overvaluation, undervaluation, 776  
discriminatory valuation, illegal valuation, or incorrect 777  
determination is at least seventeen thousand five hundred 778  
dollars in taxable value to each property owner whose property 779  
is the subject of the complaint, if the complaint was not filed 780  
by the owner or the owner's spouse, ~~and to each board of~~ 781  
~~education whose school district may be affected by the~~ 782  
~~complaint. Within thirty days after receiving such notice, a A~~ 783  
board of education, subject to this division; a property owner; 784  
the owner's spouse; a tenant of the owner, if that tenant would 785  
be eligible to file a complaint under division (A) of this 786  
section with respect to the property; an individual who is 787  
retained by such an owner or tenant and who holds a designation 788  
from a professional assessment organization, such as the 789  
institute for professionals in taxation, the national council of 790  
property taxation, or the international association of assessing 791  
officers; a public accountant who holds a permit under section 792  
4701.10 of the Revised Code, a general or residential real 793  
estate appraiser licensed or certified under Chapter 4763. of 794  
the Revised Code, or a real estate broker licensed under Chapter 795  
4735. of the Revised Code, who is retained by such an owner or 796  
tenant; or, if the owner or tenant is a firm, company, 797  
association, partnership, limited liability company, 798  
corporation, or trust, an officer, a salaried employee, a 799  
partner, a member, or trustee of that owner or tenant, may file 800  
a ~~complaint~~ counter-complaint in support of or objecting to the 801  
amount of alleged overvaluation, undervaluation, discriminatory 802

valuation, illegal valuation, or incorrect determination stated 803  
in a previously filed original complaint or objecting to the 804  
current valuation. 805

A board of education may file a counter-complaint only if 806  
the original complaint states an amount of overvaluation, 807  
undervaluation, discriminatory valuation, illegal valuation, or 808  
incorrect determination of at least seventeen thousand five 809  
hundred dollars in taxable value. The board shall file the 810  
counter-complaint within thirty days after the original 811  
complaint is filed, and any other person shall file the counter- 812  
complaint within thirty days after receiving the notice required 813  
under this division. ~~Upon~~ 814

Upon the filing of a ~~complaint under this division~~counter- 815  
complaint, the board of education, property owner, or tenant 816  
shall be made a party to the action. 817

(C) Each board of revision shall notify any complainant 818  
and counter-complainant, and also the property owner, if the 819  
property owner's address is known, ~~when a~~ and the complaint is 820  
filed by one other than the property owner, not less than ten 821  
days prior to the hearing, either by certified mail or, if the 822  
board has record of an internet identifier of record associated 823  
with the owner, by ordinary mail and by that internet identifier 824  
of record of the time and place the same will be heard. The 825  
board of revision shall hear and render its decision on ~~a~~ an 826  
original complaint within one hundred eighty days after the last 827  
day such a complaint may be filed with the board under division 828  
(A) (1) of this section or, if a ~~complaint-counter-complaint is~~ 829  
~~filed within thirty days after receiving notice from the auditor~~ 830  
~~as provided in division (B) of this section~~, within one hundred 831  
eighty days after such filing. If the original complaint is 832

filed by the legislative authority of a subdivision, the mayor 833  
of a municipal corporation with territory in the county, or a 834  
third party complainant, and if the board of revision has not 835  
rendered its decision on the complaint within one year after the 836  
date the complaint was filed, the board is without jurisdiction 837  
to hear, and shall dismiss, the complaint. 838

(D) The determination of any such original complaint or 839  
counter-complaint shall relate back to the date when the lien 840  
for taxes or recoupment charges for the current year attached or 841  
the date as of which liability for such year was determined. 842  
Liability for taxes and recoupment charges for such year and 843  
each succeeding year until the complaint is finally determined 844  
and for any penalty and interest for nonpayment thereof within 845  
the time required by law shall be based upon the determination, 846  
valuation, or assessment as finally determined. Each complaint 847  
shall state the amount of overvaluation, undervaluation, 848  
discriminatory valuation, illegal valuation, or incorrect 849  
classification or determination upon which the complaint is 850  
based. The treasurer shall accept any amount tendered as taxes 851  
or recoupment charge upon property concerning which a complaint 852  
is then pending, computed upon the claimed valuation as set 853  
forth in the complaint. ~~If a~~ Unless dismissal is required under 854  
division (C) of this section, if an original complaint or 855  
counter-complaint filed ~~under this section~~ for the current year 856  
is not determined by the board within the time prescribed for 857  
such determination, the complaint and any proceedings in 858  
relation thereto shall be continued by the board as a valid 859  
complaint for any ensuing year until ~~such~~ that original 860  
complaint or counter-complaint is finally determined by the 861  
board or upon any appeal from a decision of the board. In such 862  
case, the original complaint and counter-complaint shall 863

continue in effect without further filing by the original 864  
taxpayer, the original taxpayer's assignee, or any other person 865  
or entity authorized to file a complaint under this section. 866

(E) If a taxpayer files a complaint as to the 867  
classification, valuation, assessment, or any determination 868  
affecting the taxpayer's own property and tenders less than the 869  
full amount of taxes or recoupment charges as finally 870  
determined, an interest charge shall accrue as follows: 871

(1) If the amount finally determined is less than the 872  
amount billed but more than the amount tendered, the taxpayer 873  
shall pay interest at the rate per annum prescribed by section 874  
5703.47 of the Revised Code, computed from the date that the 875  
taxes were due on the difference between the amount finally 876  
determined and the amount tendered. This interest charge shall 877  
be in lieu of any penalty or interest charge under section 878  
323.121 of the Revised Code unless the taxpayer failed to file a 879  
complaint and tender an amount as taxes or recoupment charges 880  
within the time required by this section, in which case section 881  
323.121 of the Revised Code applies. 882

(2) If the amount of taxes finally determined is equal to 883  
or greater than the amount billed and more than the amount 884  
tendered, the taxpayer shall pay interest at the rate prescribed 885  
by section 5703.47 of the Revised Code from the date the taxes 886  
were due on the difference between the amount finally determined 887  
and the amount tendered, such interest to be in lieu of any 888  
interest charge but in addition to any penalty prescribed by 889  
section 323.121 of the Revised Code. 890

(F) Upon request of a complainant, the tax commissioner 891  
shall determine the common level of assessment of real property 892  
in the county for the year stated in the request that is not 893



valued under section 5713.31 of the Revised Code, which common 894  
level of assessment shall be expressed as a percentage of true 895  
value and the common level of assessment of lands valued under 896  
such section, which common level of assessment shall also be 897  
expressed as a percentage of the current agricultural use value 898  
of such lands. Such determination shall be made on the basis of 899  
the most recent available sales ratio studies of the 900  
commissioner and such other factual data as the commissioner 901  
deems pertinent. 902

(G) A complainant shall provide to the board of revision 903  
all information or evidence within the complainant's knowledge 904  
or possession that affects the real property that is the subject 905  
of the complaint. A complainant who fails to provide such 906  
information or evidence is precluded from introducing it on 907  
appeal to the board of tax appeals or the court of common pleas, 908  
except that the board of tax appeals or court may admit and 909  
consider the evidence if the complainant shows good cause for 910  
the complainant's failure to provide the information or evidence 911  
to the board of revision. 912

(H) In case of the pendency of any proceeding in court 913  
based upon an alleged excessive, discriminatory, or illegal 914  
valuation or incorrect classification or determination, the 915  
taxpayer may tender to the treasurer an amount as taxes upon 916  
property computed upon the claimed valuation as set forth in the 917  
complaint to the court. The treasurer may accept the tender. If 918  
the tender is not accepted, no penalty shall be assessed because 919  
of the nonpayment of the full taxes assessed. 920

(I) A legislative authority may not enter into a private 921  
payment agreement with respect to any complaint filed or 922  
contemplated under this section or section 5715.13 of the 923

Revised Code, and any such agreement is void and unenforceable. 924  
As used in this division, "private payment agreement" means any 925  
type of agreement in which a property owner, a tenant authorized 926  
to file a complaint under division (A) of this section, or any 927  
person acting on behalf of a property owner or such a tenant 928  
agrees to make one or more payments to a subdivision in exchange 929  
for the legislative authority of that subdivision doing any of 930  
the following: 931

(1) Refraining from filing a complaint or counter- 932  
complaint under this section; 933

(2) Dismissing a complaint or counter-complaint filed by 934  
the legislative authority under this section; 935

(3) Resolving a claim under this section by settlement 936  
agreement. 937

A "private payment agreement" does not include any 938  
agreement to resolve a claim under this section pursuant to 939  
which an agreed-upon valuation for the property that is the 940  
subject of the claim is approved by the county auditor and 941  
reflected on the tax list, provided that agreement does not 942  
require any payments described in this division. 943

(J) For the purpose of division (A) (6) (b) of this section, 944  
the filing threshold for tax year 2022 equals five hundred 945  
thousand dollars. For tax year 2023 and each tax year 946  
thereafter, the tax commissioner shall adjust the filing 947  
threshold used in that division by completing the following 948  
calculations in September of each year: 949

(a) Determine the percentage increase in the gross 950  
domestic product deflator determined by the bureau of economic 951  
analysis of the United States department of commerce from the 952

first day of January of the preceding year to the last day of 953  
December of the preceding year; 954

(b) Multiply that percentage increase by the filing 955  
threshold for the current year; 956

(c) Add the resulting product to the filing threshold for 957  
the current year; 958

(d) Round the resulting sum to the nearest multiple of one 959  
thousand dollars. 960

The commissioner shall certify the amount resulting from 961  
the adjustment to each county auditor not later than the first 962  
day of October each year. The certified amount applies to 963  
complaints filed for the tax year in which the amount is 964  
certified. The commissioner shall not make the adjustment for 965  
any tax year in which the amount resulting from the adjustment 966  
would be less than the filing threshold for the current tax 967  
year. 968

**Sec. 5717.01.** An appeal from a decision of a county board 969  
of revision may be taken to the board of tax appeals within 970  
thirty days after notice of the decision of the county board of 971  
revision is mailed as provided in division (A) of section 972  
5715.20 of the Revised Code. Such an appeal may be taken by the 973  
county auditor, the tax commissioner, or any board, legislative 974  
authority, public official, or taxpayer authorized by section 975  
5715.19 of the Revised Code to file complaints against 976  
valuations or assessments with the auditor, except that a 977  
subdivision that files an original complaint or counter- 978  
complaint under that section with respect to property the 979  
subdivision does not own or lease may not appeal the decision of 980  
the board of revision with respect to that original complaint or 981

counter-complaint. Such appeal shall be taken by the filing of a 982  
notice of appeal, in person or by certified mail, express mail, 983  
facsimile transmission, electronic transmission, or by 984  
authorized delivery service, with the board of tax appeals and 985  
with the county board of revision. If notice of appeal is filed 986  
by certified mail, express mail, or authorized delivery service 987  
as provided in section 5703.056 of the Revised Code, the date of 988  
the United States postmark placed on the sender's receipt by the 989  
postal service or the date of receipt recorded by the authorized 990  
delivery service shall be treated as the date of filing. If 991  
notice of appeal is filed by facsimile transmission or 992  
electronic transmission, the date and time the notice is 993  
received by the board shall be the date and time reflected on a 994  
timestamp provided by the board's electronic system, and the 995  
appeal shall be considered filed with the board on the date 996  
reflected on that timestamp. Any timestamp provided by another 997  
computer system or electronic submission device shall not affect 998  
the time and date the notice is received by the board. Upon 999  
receipt of such notice of appeal such county board of revision 1000  
shall notify all persons thereof who were parties to the 1001  
proceeding before such county board of revision by either 1002  
certified mail or, if the board has record of an internet 1003  
identifier of record associated with such a person, by ordinary 1004  
mail and by that internet identifier of record, and shall file 1005  
proof of such notice or, in the case of ordinary mail, an 1006  
affidavit attesting that the board sent the notice with the 1007  
board of tax appeals. The county board of revision shall 1008  
thereupon certify to the board of tax appeals a transcript of 1009  
the record of the proceedings of the county board of revision 1010  
pertaining to the original complaint, and all evidence offered 1011  
in connection therewith. Such appeal may be heard by the board 1012  
of tax appeals at its offices in Columbus or in the county where 1013

the property is listed for taxation, or the board of tax appeals 1014  
may cause its examiners to conduct such hearing and to report to 1015  
it their findings for affirmation or rejection. An appeal may 1016  
proceed pursuant to section 5703.021 of the Revised Code on the 1017  
small claims docket if the appeal qualifies under that section. 1018

The board of tax appeals may order the appeal to be heard 1019  
on the record and the evidence certified to it by the county 1020  
board of revision, or it may order the hearing of additional 1021  
evidence, and it may make such investigation concerning the 1022  
appeal as it deems proper. 1023

As used in this section, "internet identifier of record" 1024  
has the same meaning as in section 9.312 of the Revised Code. 1025

**Section 2.** That existing sections 4503.06, 5715.19, and 1026  
5717.01 of the Revised Code are hereby repealed. 1027

**Section 3.** (A) The amendment by this act of section 1028  
5715.19 of the Revised Code, except for the enactment by this 1029  
act of division (I) of that section, applies to any original 1030  
complaint or counter-complaint, as those terms are defined in 1031  
that section, filed for tax year 2022 or any tax year 1032  
thereafter. 1033

(B) The enactment by this act of division (I) of section 1034  
5715.19 of the Revised Code applies to any private payment 1035  
agreement, as defined in that division, entered into on or after 1036  
the effective date of that enactment. 1037