

**Chapter 5715: BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS****5715.01 Tax commissioner to supervise assessments by county auditors - rules and procedure - county board of revision.**

(A) The tax commissioner shall direct and supervise the assessment for taxation of all real property. The commissioner shall adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule for such values and for the determination of the current agricultural use value of land devoted exclusively to agricultural use.

(1) The uniform rules shall prescribe methods of determining the true value and taxable value of real property. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. In determining the true value of minerals or rights to minerals for the purpose of real property taxation, the tax commissioner shall not include in the value of the minerals or rights to minerals the value of any tangible personal property used in the recovery of those minerals.

(2) The uniform rules shall prescribe the method for determining the current agricultural use value of land devoted exclusively to agricultural use, which method shall reflect standard and modern appraisal techniques that take into consideration the productivity of the soil under normal management practices, typical cropping and land use patterns, the average price patterns of the crops and products produced and the typical production costs to determine the net income potential to be capitalized, and other pertinent factors.

In determining the agricultural land capitalization rate to be applied to the net income potential from agricultural use, the commissioner shall use standard and modern appraisal techniques. In calculating the capitalization rate for any year, the commissioner shall comply with both of the following requirements:

(a) The commissioner shall use an equity yield rate equal to the greater of (i) the average of the total rates of return on farm equity for the twenty-five most recent years for which those rates have been calculated and published by the United States department of agriculture economic research service or another published source or (ii) the loan interest rate the commissioner uses for that year to calculate the capitalization rate;

(b) The commissioner shall assume that the holding period for agricultural land is twenty-five years for the purpose of computing buildup of equity or appreciation with respect to that land.

The commissioner shall add to the overall capitalization rate a tax additur. The sum of the overall capitalization rate and the tax additur shall represent as nearly as possible the rate of return a prudent investor would expect from an average or typical farm in this state considering only agricultural factors.

The commissioner shall annually determine and announce the overall capitalization rate, tax additur, agricultural land capitalization rate, and the individual components used in computing such amounts in a determination, finding, computation, or order of the commissioner published simultaneously with the commissioner's annual publication of the per-acre agricultural use values for each soil type.

(3) Notwithstanding any other provision of this chapter and Chapter 5713. of the Revised Code, the current agricultural use value of land devoted exclusively to agricultural use shall equal the following amounts for the years specified:

(a) In counties that undergo a reappraisal or triennial update in 2017, the current agricultural use value of the land for each of the 2017, 2018, and 2019 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(a)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2016 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2016 tax year, exceeds the value determined under division (A)(3)(a)(i) of this section.

(b) In counties that undergo a reappraisal or triennial update in 2018, the current agricultural use value of the land for each of the 2018, 2019, and 2020 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(b)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2017 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2017 tax year, exceeds the value determined under division (A)(3)(b)(i) of this section.

(c) In counties that undergo a reappraisal or triennial update in 2019, the current agricultural use value of the land for each of the 2019, 2020, and 2021 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(c)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2018 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2018 tax year, exceeds the value determined under division (A)(3)(c)(i) of this section.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section 5713.31 of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section 5713.03 of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 to 5717.06 of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the

chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and 5713.31 of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments of real property for taxation.

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, by a specified, uniform percentage.

Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.

Amended by 131st General Assembly File No. TBD, HB 64, §101.01, eff. 9/29/2015, (Vetoed).

Effective Date: 09-27-1983; 06-30-2005

#### **5715.011 [Repealed].**

Effective Date: 08-26-1977 .

#### **5715.012 Sales assessment ratio studies.**

The tax commissioner shall make sales-assessment ratio studies of sales and assessments of real property for the purpose of determining the common level of assessment of real property within the counties pursuant to section 5715.19 of the Revised Code and for the purpose of equalization. Such studies shall be based on a representative sampling during the three years prior to the tax year to which the sample is applied of open market arms' length sales by a willing seller to a willing buyer for a current like use within the class or classes of real property sampled by the board. Where there are not sufficient arms' length sales to constitute a representative sampling for such studies within a class, the commissioner may also conduct appraisals of real property in that class, which shall be a part of such studies. Such studies and other information of the commissioner may be used by the commissioner as guidelines, where applicable, in the equalization of a class or classes of real property. Such studies or other information of the commissioner shall not be applied by the commissioner on a taxing district, countywide, or statewide basis for the purpose of equalization unless the commissioner first finds there are sufficient arms' length sales for a like use included in the sample in a class, or arms' length sales and appraisals conducted by the commissioner for a like use included in the sample in a class, to provide an indication that said sales or sales and appraisals in the class are representative of all parcels in the class.

In addition, the commissioner shall make other studies of the value of real property within the counties which may be used as guidelines, where applicable, in the equalization of a class or classes of real property.

Effective Date: 07-02-1984 .

#### **5715.02 Members of county board of revision - hearing board - quorum - power to administer oaths.**

The county treasurer, county auditor, and a member of the board of county commissioners selected by the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may appoint one qualified employee from the official's office to serve in the official's place and stead on each such board for the purpose of hearing complaints as to the value of real property only, each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections 5715.08 to 5715.20 of the Revised Code. Any decision by a hearing board shall be the decision of the board of revision.

A majority of a county board of revision or hearing board shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board, whether elected officials or appointees, to exercise all the powers thereof so long as a majority remains.

Each member of a county board of revision or hearing board may administer oaths.

Amended by 128th General Assembly File No.9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 11-19-1969 .

#### **5715.03 Payment of compensation and expenses.**

The compensation of the experts, clerks, and other employees of the county boards of revision shall be paid monthly upon the certificate of the county auditor or board. The contingent expenses of the auditor and board, including postage and express charges, their actual and necessary traveling expenses, and those of their deputies, experts, clerks, or employees on official business outside of the county, when required by orders issued by the department of taxation, shall be allowed and paid as are other claims against the county. The compensation and expenses may be paid from the real estate assessment fund pursuant to section 325.31 of the Revised Code.

Effective Date: 05-08-1996 .

#### **5715.04 Office hours - conditions of employment.**

County boards of revision shall, during the time fixed for their sessions, keep their offices open during the business hours on each business day, and their experts, clerks, and other employees shall devote their entire time to their respective duties during their term of office or period of service or employment; provided that boards may, with the approval of the tax commissioner, employ experts, clerks, or other employees with the understanding that such employed persons shall devote only a part of their entire time to their respective employments.

Effective Date: 09-27-1983 .

#### **5715.05 Offices - equipment and supplies.**

The board of county commissioners shall furnish to the county board of revision and its experts, clerks, and employees suitable office rooms at the county seat, and shall furnish the county auditor for his own office and the county board of revision all maps, plats, stationery, blank forms, books, supplies, furniture, and other equipment necessary for the proper discharge of their duties and the preservation of their books, records, and files. The maps, plats, stationery, blank forms, and other supplies and



equipment used by the auditor shall, so far as practicable, be used also by the county board of revision.

Effective Date: 10-01-1953 .

**5715.06 Number of experts - compensation - civil service.**

Each county board of revision shall appoint the number of experts, clerks, and employees that is prescribed for it by the tax commissioner. Such experts, clerks, and employees shall hold their employment for the time that is prescribed by the commissioner. The compensation of such experts, clerks, and employees shall be fixed by the board of county commissioners.

No expert, assistant, clerk, employee, or assistant assessor shall be subject to any civil service law or regulation.

Effective Date: 09-27-1983 .

**5715.07 Public inspection of documents relating to assessments.**

All files, statements, returns, reports, papers, or documents of any kind relating to the assessment of real property which are in the office of a county auditor or county board of revision or in the official custody or possession of such officer or board shall be open to public inspection.

Effective Date: 10-01-1953 .

**5715.08 Minutes of meetings - preservation of minutes and evidence.**

The county board of revision shall take full minutes of all evidence given before the board, and it may cause the same to be taken in shorthand and extended in typewritten form. The secretary of the board shall preserve in his office separate records of all minutes and documentary evidence offered on each complaint.

Effective Date: 10-01-1953 .

**5715.09 Organization of county board of revision - meetings - record.**

Each county board of revision shall organize annually on the second Monday in January by the election of a chairman for the ensuing year. The county auditor shall be the secretary of the board. He shall call the board together as often as necessary during any year, keep an accurate record of the proceedings of the board in a book kept for the purpose, and perform such other duties as are incidental to the position.

Effective Date: 10-01-1953 .

**5715.10 Valuation of real property - county board of revision may summon and examine persons as to property.**

The county board of revision shall be governed by the laws concerning the valuation of real property and shall make no change of any valuation except in accordance with such laws.

The board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof. If a person notified to appear before the board refuses or neglects to appear at the time required, or appearing,

refuses to be sworn or answer any question put to him by the board or by its order, the chairman of the board shall make a complaint thereof in writing to the probate judge of the county, who shall proceed against such person in the same manner as provided in section 5711.37 of the Revised Code.

Effective Date: 10-01-1953 .

**5715.11 Duty of county board of revision to hear complaints.**

The county board of revision shall hear complaints relating to the valuation or assessment of real property as the same appears upon the tax duplicate of the then current year. The board shall investigate all such complaints and may increase or decrease any such valuation or correct any assessment complained of, or it may order a reassessment by the original assessing officer.

Effective Date: 10-01-1953 .

**5715.12 Duty to give notice before increasing valuation - service.**

The county board of revision shall not increase any valuation without giving notice to the person in whose name the property affected thereby is listed and affording him an opportunity to be heard. Such notice shall describe the real property, the tax value of which is to be acted upon, by the description thereof as carried on the tax list of the current year, and shall state the name in which it is listed; such notice shall be served by delivering a copy thereof to the person interested, by leaving a copy at the usual place of residence or business of such person, or by sending the same by registered letter mailed to the address of such person. If no such place of residence or business is found in the county, then such copies shall be delivered or mailed to the agent in charge of such property. If no such agent is found in the county, such notice shall be served by an advertisement thereof inserted once in a newspaper of general circulation in the county in which the property is situated. Notices to the respective persons interested in different properties may be united in one advertisement under the same general heading. Notices served in accordance with this section shall be sufficient.

Effective Date: 10-01-1953 .

**5715.13 Application for decrease in valuation; electronic complaint and application.**

(A) Except as provided in division (B) of this section, the county board of revision shall not decrease any valuation unless a party affected thereby or who is authorized to file a complaint under section 5715.19 of the Revised Code makes and files with the board a written application therefor, verified by oath and signature, showing the facts upon which it is claimed such decrease should be made.

(B) The county board of revision may authorize a policy for the filing of an electronic complaint under section 5715.19 of the Revised Code and the filing of an electronic application therefor under this section, subject to the approval of the tax commissioner. An electronic complaint need not be sworn to, but shall contain an electronic verification and shall be subscribed to by the person filing the complaint: "I declare under penalties of perjury that this complaint has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Amended by 129th General Assembly File No.141, HB 509, §1, eff. 9/28/2012.

Amended by 129th General Assembly File No.64, HB 225, §1, eff. 3/22/2012.

Effective Date: 03-30-1999 .

**5715.14 Action certified to auditor - correction of tax lists.**

The county board of revision shall certify its action to the county auditor, who shall correct the tax list and duplicate according to the deductions and additions ordered by the board in the manner provided by law for making corrections thereof. If the tax duplicate has been delivered to the county treasurer, the auditor shall certify such corrections to the treasurer, who shall enter such corrections on his tax duplicate.

Effective Date: 10-01-1953 .

**5715.15 Omissions or incorrect valuation reported to county auditor - corrections.**

When the county board of revision discovers that any taxable land, building, structure, improvement, minerals, or mineral rights have escaped taxation or been listed for taxation at less than their taxable value in a current year or in any year during the five years next preceding, the board may investigate the same and report to the county auditor all the facts and information in its possession which relate to the same. The auditor shall make the inquiries and corrections which he is authorized and required by law to make in other cases in which real property has escaped taxation or has been improperly listed or valued for taxation.

Effective Date: 11-05-1965 .

**5715.16 County board of revision to make necessary corrections in assessments.**

On the second Monday of June, annually, the county auditor shall lay before the county board of revision the returns of his assessment of real property for the current year, and such board shall forthwith proceed to revise the assessment and returns of such real property. If the board finds that any tract, lot, or parcel of land, or any buildings, structures, or improvements thereon, or any minerals therein, or rights thereto have been improperly listed either as to the name of the owner or the description or quantity thereof, or have been incorrectly valued, or have been omitted and not yet valued, it shall make the necessary corrections and give to each such incorrectly valued or omitted tract, lot, or parcel of land, or any buildings, structures, or improvements thereon, or any minerals therein or rights thereto, their corrected taxable value.

The auditor shall not make up his tax list and duplicate nor advertise as provided in section 5715.17 of the Revised Code until the board has completed its work under this section and returned to the auditor all the returns laid before it with the revisions thereof.

Effective Date: 11-05-1965 .

**5715.17 Notice that work of equalization completed - county auditor to furnish certificates and notice.**

When the county board of revision has completed its work of equalization and transmitted the returns to the county auditor, the auditor shall give notice by advertising in a newspaper of general circulation throughout the county that the tax returns for the current year have been revised and the valuations have been completed and are open for public inspection in the auditor's office, and that complaints against any valuation or assessment, except the valuations fixed and assessments made by the department of taxation, will be heard by the board, stating in the notice the time and place of the meeting of the board. The advertisement shall be inserted in a conspicuous place in the newspaper and

be published once per week for two consecutive weeks or as provided in section 7.16 of the Revised Code.

The auditor shall, upon request, furnish to any person a certificate setting forth the assessment and valuation of any tract, lot, or parcel of real estate or any specific personal property, and mail the same when requested to do so upon receipt of sufficient postage.

The auditor shall furnish notice to boards of education of school districts within the county of all hearings, and the results of such hearings, held in regard to the reduction or increasing of tax valuations in excess of one hundred thousand dollars directly affecting the revenue of such district.

Amended by 131st General Assembly File No. TBD, HB 166, §1, eff. 9/8/2016.

Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 09-06-1965 .

**5715.18 Additional notice of change in assessment.**

In addition to the printed notice prescribed in section 5715.17 of the Revised Code, the tax commissioner may provide such additional notice of any change made in the assessment of any tract, lot, or parcel of real estate, or improvement thereon or minerals or mineral rights therein in such form and at such times as the commissioner deems advisable. Such additional notices shall be delivered to the parties interested by the method the commissioner orders.

Effective Date: 09-27-1983 .

**5715.19 [Effective Until 2/5/2018] Complaint against valuation or assessment - determination of complaint - tender of tax - determination of common level of assessment.**

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

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

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

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

(c) Any recoupment charge levied under section 5713.35 of the Revised Code;

(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;

(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;

(f) Any determination made under division (A) of section 319.302 of the Revised Code.

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.

Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

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

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

- (a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;
- (b) The property lost value due to some casualty;
- (c) Substantial improvement was added to the property;
- (d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(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 file a complaint against the valuation or assessment of any parcel that appears on the tax list if it 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 withdrew the complaint before the complaint was heard by the board.

(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; or, if the property owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that property owner, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

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

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

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

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

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

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

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

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

Amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Effective Date: 03-04-2002; 09-28-2006

**5715.19 [Effective 2/5/2018] Complaint against valuation or assessment - determination of complaint - tender of tax - determination of common level of assessment.**

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

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

- (a) Any classification made under section 5713.041 of the Revised Code;
- (b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;
- (c) Any recoupment charge levied under section 5713.35 of the Revised Code;
- (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;
- (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;
- (f) Any determination made under division (A) of section 319.302 of the Revised Code.

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.

Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

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

No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that

occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

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

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

(c) Substantial improvement was added to the property;

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

(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)

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

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

(5) Notwithstanding division (A)(2) of this section, a person, board, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it 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 withdrew the complaint before the complaint was heard by the board.

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



complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

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

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

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

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

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

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section,



which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

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

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

Amended by 132nd General Assembly File No. TBD, HB 118, §1, eff. 2/5/2018.

Amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Effective Date: 03-04-2002; 09-28-2006

#### **5715.20 Certification of action of county board of revision - time for appeal.**

(A) Whenever a county board of revision renders a decision on a complaint filed under section 5715.19 of the Revised Code or on an application for remission under section 5715.39 of the Revised Code, it shall certify its action by certified mail to the person in whose name the property is listed or sought to be listed and , if the complainant or applicant is not the person in whose name the property is listed or sought to be listed, to the complainant or applicant. A person's time to file an appeal under section 5717.01 of the Revised Code commences with the mailing of notice of the decision to that person as provided in this section. The tax commissioner's time to file an appeal under section 5717.01 of the Revised Code commences with the last mailing to a person required to be mailed notice of the decision as provided in this division.

(B) The tax commissioner may order the county auditor to send to the commissioner the decisions of the board of revision rendered on complaints filed under section 5715.19 of the Revised Code or on applications for remission filed under section 5715.39 of the Revised Code in the manner and for the time period that the commissioner prescribes. Nothing in this division extends the commissioner's time to file an appeal under section 5717.01 of the Revised Code.

Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.

Effective Date: 03-14-2003 .

#### **5715.21 Payment of tax shall not abate complaint or appeal.**

Payment of the whole or any part of any real property tax or assessment for any year or any recoupment charge as to which a complaint or appeal is pending shall not abate the complaint or appeal or in any way affect the hearing and determination thereof.

Effective Date: 07-26-1974 .

**5715.22 Credit and repayment of overpaid taxes.**

If upon consideration of any complaint against the valuation or assessment of real property filed under section 5715.19 of the Revised Code, or any appeal from the determination on such complaint, it is found that the amount of taxes, assessments, or recoupment charges paid for the year to which the complaint relates was in excess of the amount due, then, whether or not the payment of said taxes, assessments, or charges was made under protest or duress, the county auditor shall, within thirty days after the certification to him of the final action upon such complaint or appeal, credit the amount of such overpayment upon the amount of any taxes, assessments, or charges then due from the person having made such overpayment and at the next or any succeeding settlement the amount of any such credit shall be deducted from the amounts of any taxes, assessments, or charges distributable to the county or any taxing unit therein which has received the benefit of the taxes, assessments, or charges previously overpaid, in proportion to the benefits previously received. If after such credit has been made, there remains any balance of such overpayment, or if there are no taxes, assessments, or charges due from such person, upon application of the person overpaying such taxes the auditor shall forthwith draw a warrant on the county treasurer in favor of the person who has made such overpayment for the amount of such balance. The treasurer shall pay such warrant from the general revenue fund of the county. If there is insufficient money in said general revenue fund to make such payment, the treasurer shall pay such warrant out of any undivided tax funds thereafter received by him for distribution to any county or any taxing unit therein which has received the benefit of the taxes, assessments, or charges overpaid, in proportion to the benefits previously received, and the amount paid from the undivided tax funds shall be deducted from the money otherwise distributable to such county or other taxing unit of the county at the next or any succeeding settlement. At the next or any succeeding settlement after the refunding of such taxes, assessments, or charges, the treasurer shall reimburse the general revenue fund of the county for any payment made from such fund by deducting the amount of such payment from the money otherwise distributable to the county or other taxing unit in the county which has received the benefit of the taxes, assessments, or charges overpaid in proportion to the benefits previously received.

Effective Date: 07-26-1974 .

**5715.23 Abstract of real property transmitted to tax commissioner.**

Annually, immediately after the county board of revision has acted upon the assessments for the current year as required under section 5715.16 of the Revised Code and the county auditor has given notice by advertisement in a newspaper of general circulation in the county that the valuations have been revised and are open for public inspection as provided in section 5715.17 of the Revised Code, each auditor shall make out and transmit to the tax commissioner an abstract of the real property of each taxing district in the auditor's county, in which the auditor shall set forth the aggregate amount and valuation of each class of real property in such county and in each taxing district therein as it appears on the auditor's tax list or the statements and returns on file in the auditor's office and an abstract of the current year's true value of land valued for such year under section 5713.31 of the Revised Code as it appears in the current year's agricultural land tax list.

Amended by 129th General Assembly File No.28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 09-27-1983 .

**5715.24 Review of assessment by tax commissioner - change of aggregate value.**

(A) The tax commissioner, annually, shall determine whether the real property and the various classes thereof in the several counties, municipal corporations, and taxing districts which have completed a sexennial reappraisal in the current year and which will have the new taxable values placed on the tax list and duplicate have been assessed as required by law, and whether the values set forth in the agricultural land tax list in such taxing districts correctly reflect the true and agricultural use values of the lands contained therein. The determination shall be made prior to the first Monday in August unless the commissioner, for good cause, extends the date. If the commissioner finds that the real property or any class thereof in any such county, municipal corporation, or taxing district, as reported to it by the several county auditors of the counties that have completed such reappraisal is not listed for taxation or recorded on the agricultural land tax list in accordance therewith, the commissioner shall increase or decrease the appropriate aggregate value of the real property or any class thereof in any such county, township, municipal corporation, taxing district, or ward or division of a municipal corporation, by a per cent or amount that will cause such property to be correctly valued on the agricultural land tax list and to be correctly assessed on the tax list at its taxable value so that every class of real property shall be listed and valued for taxation and valued for purposes of sections 5713.33 to 5713.35 of the Revised Code as required by law. In determining whether a class of real property has been assessed at its correct taxable value and in determining any per cent or amount by which the aggregate value of the class from a prior year shall be increased or decreased to be correctly assessed, the commissioner shall consider only the aggregate values of property that existed in the prior year and that is to be taxed in the current year. In addition to any other adjustments the commissioner considers necessary to comply with this requirement, the value of new construction shall not be regarded as an increase in such aggregate value from the prior year, and the value of property destroyed or demolished since the prior year shall be deducted from the aggregate value of that class for the prior year.

In implementing any increase or decrease in valuation of real property ordered by the commissioner pursuant to this section, the county auditor shall, when practicable, increase or decrease the taxable valuation of parcels in accordance with actual changes in valuation of real property which occur in different subdivisions, neighborhoods, or among classes of real property in the county.

(B) Division (A) of this section also applies to a county in the third calendar year following the year in which a sexennial reappraisal is completed.

Effective Date: 09-27-1983; 06-30-2005 .

**5715.25 Statement to county auditor of change in aggregate value.**

If the tax commissioner increases or decreases the aggregate value of the real property or any class thereof on the tax list or agricultural land tax list in any taxing district or subdivision of the state under section 5715.24 of the Revised Code, he shall transmit to each county auditor a statement which specifies the amount or per cent to be added to or deducted from the valuation of such property or class thereof in each taxing district or subdivision in his county.

Effective Date: 09-27-1983 .

**5715.251 Appeal of determination of change in abstract of real property.**

The county auditor may appeal to the board of tax appeals any determination of change in the abstract of real property of a taxing district in the auditor's county that is made by the tax commissioner under section 5715.24 of the Revised Code. The appeal shall be taken within thirty days after receipt of the statement by the county auditor of the commissioner's determination by the filing by the county auditor of a notice of appeal with the board and the commissioner. Such notice of appeal shall set forth the determination of the commissioner appealed from and the errors therein complained of. Proof of the filing of such notice with the commissioner shall be filed with the board. The board shall have exclusive jurisdiction of the appeal.

In all such appeals the commissioner shall be made appellee. Unless waived, notice of the appeal shall be served upon the commissioner by certified mail. The prosecuting attorney shall represent the county auditor in such an appeal.

The commissioner, upon written demand filed by the county auditor, shall within thirty days after the filing of such demand file with the board a certified transcript of the record of the commissioner's proceedings pertaining to the determination complained of and the evidence the commissioner considered in making such determination.

If upon hearing and consideration of such record and evidence the board decides that the determination appealed from is reasonable and lawful, it shall affirm the same, but if the board decides that such determination is unreasonable or unlawful, the board shall reverse and vacate the determination or modify it and enter final order in accordance with such modification.

The secretary of the board shall send the order of the board to the county auditor and to the commissioner, and they shall take such action in connection therewith as is required to give effect to the order of the board. At the request of the county auditor, the board of tax appeal's order shall be sent by certified mail at the county auditor's expense.

Amended by 128th General Assembly File No.9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 09-27-1983 .

#### **5715.26 County auditor to adjust valuation and transmit adjusted abstract.**

(A)

(1) Upon receiving the statement required by section 5715.25 of the Revised Code, the county auditor shall forthwith add to or deduct from each tract, lot, or parcel of real property or class of real property the required percentage or amount of the valuation thereof, adding or deducting any sum less than five dollars so that the value of any separate tract, lot, or parcel of real property shall be ten dollars or some multiple thereof.

(2) After making the additions or deductions required by this section, the auditor shall transmit to the tax commissioner the appropriate adjusted abstract of the real property of each taxing district in the auditor's county in which an adjustment was required.

(3) If the commissioner increases or decreases the aggregate value of the real property or any class thereof in any county or taxing district thereof and does not receive within ninety days thereafter an adjusted abstract conforming to its statement for such county or taxing district therein, the commissioner shall withhold from such county or taxing district therein fifty per cent of its share in the distribution of state revenues to local governments pursuant to sections 5747.50 to 5747.55 of the

Revised Code and shall direct the department of education to withhold therefrom fifty per cent of state revenues to school districts pursuant to Chapter 3317. of the Revised Code. The commissioner shall withhold the distribution of such funds until such county auditor has complied with this division, and the department shall withhold the distribution of such funds until the commissioner has notified the department that such county auditor has complied with this division.

(B)

(1) If the commissioner's determination is appealed under section 5715.251 of the Revised Code, the county auditor, treasurer, and all other officers shall forthwith proceed with the levy and collection of the current year's taxes in the manner prescribed by law. The taxes shall be determined and collected as if the commissioner had determined under section 5715.24 of the Revised Code that the real property and the various classes thereof in the county as shown in the auditor's abstract were assessed for taxation and the true and agricultural use values were recorded on the agricultural land tax list as required by law.

(2) If as a result of the appeal to the board it is finally determined either that all real property and the various classes thereof have not been assessed as required by law or that the values set forth in the agricultural land tax list do not correctly reflect the true and agricultural use values of the lands contained therein, the county auditor shall forthwith add to or deduct from each tract, lot, or parcel of real property or class of real property the required percentage or amount of the valuation in accordance with the order of the board or judgment of the court to which the board's order was appealed, and the taxes on each tract, lot, or parcel and the percentages required by section 319.301 of the Revised Code shall be recomputed using the valuation as finally determined. The order or judgment making the final determination shall prescribe the time and manner for collecting, crediting, or refunding the resultant increases or decreases in taxes.

Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 6/30/2011.

Amended by 128th General Assembly File No. 9, HB 1, §101.01, eff. 7/17/2009.

Effective Date: 01-01-1986 .

**5715.27 Application for exemption - rights of board of education - complaint against exemption.**

(A)

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

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

(a) A public road or highway;



(b) Property belonging to the federal government of the United States;

(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

(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.

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

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

(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section.

(F) An application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the

determination, certify the determination to the auditor. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

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

(H) If the commissioner or auditor determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed while the application or complaint was pending, the commissioner or auditor may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of taxes under division (C) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner or auditor.

Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.

Amended by 131st General Assembly File No. TBD, HB 233, §1, eff. 8/5/2016.

Amended by 129th General Assembly File No. 64, HB 225, §1, eff. 3/22/2012.

Effective Date: 09-26-2003; 2008 HB160 06-20-2008

#### **5715.271 Burden of proof of entitlement to exemption on property owner.**

In any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption. The fact that property has previously been granted an exemption is not evidence that it is entitled to continued exemption.

Effective Date: 10-17-1985 .

#### **5715.28 Decisions by department of taxation shall be binding.**

The tax commissioner shall decide all questions that arise as to the construction of any statute affecting the assessment, levy, or collection of real property taxes, in accordance with the advice and opinion of the attorney general. Such opinion and the rules, orders, and instructions of the commissioner prescribed and issued in conformity therewith shall be binding upon all officers, who shall observe such rules and obey such orders and instructions, unless the same are reversed, annulled, or modified by a court of competent jurisdiction.

Effective Date: 09-27-1983 .

#### **5715.29 Rules, orders and instructions of tax commissioner.**

The tax commissioner shall prescribe such general and uniform rules and issue such orders and instructions, not inconsistent with law, as he deems necessary, as to the exercise of the powers and the discharge of the duties of all officers which relate to the assessment of property and the levy and collection of taxes. The commissioner shall cause the rules prescribed by him to be observed, the

orders and instructions issued by him to be obeyed, and the forms prescribed by him to be observed and used.

Effective Date: 09-27-1983 .

**5715.30 Tax commissioner shall furnish forms.**

The tax commissioner shall prescribe for and furnish to all county boards of revision, county auditors, and county treasurers blank forms for all oaths of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills, receipts, and all other documents, files, and records authorized or required by any law which relates to the assessment, levy, or collection of taxes or the reduction of taxes or by any rules, orders, or instructions of the commissioner. The commissioner shall prescribe a form for tax lists and duplicates to insure proper administration of sections 319.301, 319.302, and 323.151 to 323.159 of the Revised Code. The commissioner shall prescribe and furnish blank forms of records and papers for all proceedings and official actions authorized or required by any law which relates to the assessment, levy, or collection of taxes or by any rules, orders, or instruction of the commissioner. Auditors, treasurers, all other officers, and all persons required to list property for taxation shall use true copies of such blank forms.

Effective Date: 04-05-2001 .

**5715.31 Power of tax commissioner to compel obedience to orders.**

To enforce his rules, orders, and instructions and compel the observance and use of the forms prescribed by him, the tax commissioner may institute or cause to be instituted any civil or criminal proceedings provided by law as a punishment for the failure to obey any lawful requirement or order made by the commissioner or as a means of preventing the violation or disobedience of such orders or compelling their enforcement. All such provisions of law shall be deemed to apply to the enforcement of the rules, orders, and instructions of the commissioner prescribed or issued under section 5715.29 of the Revised Code.

Effective Date: 09-27-1983 .

**5715.32 Power to require conferences.**

The tax commissioner may require county auditors, assessors, and members of county boards of revision to meet and confer with other county auditors, assessors, members of county boards of revision, or with the commissioner on any matter relating to the assessment and valuation of property for taxation at such times and places as are prescribed by the commissioner.

Effective Date: 09-27-1983 .

**5715.33 Sexennial reappraisal - reassessment of improperly assessed property.**

The tax commissioner shall order a reappraisal of all real property in each county once in each six-year period. The commissioner may order the commencement of any sexennial reappraisal in sufficient time for the county auditor to complete the reappraisal as required by section 5713.01 of the Revised Code. The commissioner may order a reassessment of the real property or any class thereof in any taxing district or subdivision thereof in the third calendar year following the year in which a sexennial reappraisal is completed if in his opinion such property has been unequally or improperly assessed, so that all classes of property in such district shall be assessed in compliance with law.

Effective Date: 09-27-1983 .

**5715.34 Duty of county auditor to make reassessment.**

(A) When a reassessment of all real property, or any class of property, situated in the county, township, municipal corporation, or other taxing district is ordered by the tax commissioner, the county auditor, within sixty days of receipt of such order, shall commence the reassessment in the manner provided by law and by rules prescribed and issued by the commissioner.

(B) If a county auditor determines to reassess all real property situated in the county prior to the time he is ordered to do so in compliance with section 5713.01 of the Revised Code and division (A) of this section, certifies to the tax commissioner that he has sufficient moneys available to do so, and requests the commissioner to order the reassessment at a date earlier than would otherwise be required, the commissioner shall issue an order to the auditor to do so. The auditor shall commence the reassessment in the manner provided by law and by rules adopted by the commissioner, within sixty days after receiving the order.

(C) If the county auditor refuses, neglects, or fails to commence a reassessment within sixty days after receiving such order, or refuses, neglects, or fails to complete the reassessment within the time limit prescribed and set forth in such order, the tax commissioner shall withhold from such county its share in the distribution of state revenue to local government pursuant to section 5747.50 of the Revised Code and shall direct the department of education to withhold therefrom its share in the distribution of state revenue to school districts pursuant to Title XXXIII [33] of the Revised Code. The commissioner shall withhold the distribution of such funds until such county auditor has complied with all the provisions of this section, and the department shall withhold the distribution of such funds until the commissioner has notified the department that such auditor has complied with all of the provisions of this section.

Effective Date: 01-01-1986 .

**5715.35 Compilation, publication, and distribution of tax laws by tax commissioner.**

The tax commissioner shall, as changes in the law require, compile the laws relating to the assessment of property for taxation and the levy and collection of taxes, with such annotations, instructions, and references to court decisions concerning the same as the commissioner deems proper. The commissioner shall cause a sufficient number of copies of the same to be distributed to county auditors and such other public officers or employees as the commissioner deems proper. A charge shall be made for copies distributed other than as provided in this section, but such charge shall not exceed the total cost of the copies distributed. Money realized from the sale of such copies shall be placed in the general revenue fund.

Effective Date: 07-22-1994 .

**5715.36 County to pay assessment and hearing expenses of tax commissioner.**

(A) Any expense incurred by the tax commissioner as to the annual assessment of real property in any taxing district shall be paid out of the treasury of the county in which such district is located upon presentation of the order of the commissioner certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same. All money paid out of the county treasury under authority of this division and section 5703.30 of the Revised Code shall be charged against the proper

district, and amounts paid by the county shall be retained by the auditor from funds due such district at the time of making the semiannual distribution of taxes.

(B) Any expense incurred by the board of tax appeals as to the hearing of any appeal from a county budget commission with respect to the allocation of the local government fund or the county public library fund shall be paid out of the treasury of the county involved upon presentation of the order of the board certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same. At the time the local government fund or the county public library fund is distributed, all money which had been paid out of the county treasury for such expenses shall be deducted by the county auditor from the fund involved in the appeal. The amount so deducted by the county auditor shall be forthwith returned to the general fund of the county.

(C) An amount equal to the sum of the expenses incurred by the board of tax appeals as to any of the following shall be paid out of the general fund of the county in which such property is located upon presentation of the order of the board certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same:

(1) The hearing of any appeal from a county board of revision under section 5717.01 of the Revised Code;

(2) An appeal from any finding, computation, determination, or order of the tax commissioner made with respect to the assessment or exemption of real property under division (B) of section 5715.61 and section 5717.02 of the Revised Code. At the time of each settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, there shall be deducted from the taxes included in such settlement and paid into the county general fund in the same manner as the fees allowed the county treasurer on amounts included in such settlement, the amounts paid out under this division since the preceding settlement. Each deduction shall be apportioned among the taxing districts within which the property that was the subject of the appeal is located in proportion to their relative shares of their respective taxes included in the settlement.

Effective Date: 09-11-1985; 2008 SB185 06-20-2008 .

### **5715.37 Tax commissioner to appear in court cases involving valuations.**

To protect the public interests, the tax commissioner may appear and upon his application be heard in any court or tribunal in any proceeding involving the appraisal, valuation, or equalization of real property for the purpose of taxation, or the assessment or collection of taxes. The clerk of any court of record shall immediately transmit to the commissioner by certified mail a copy of the petition filed in any such action, and charge the fee therefor in the costs.

Effective Date: 09-27-1983 .

### **5715.38 Proceedings to remedy improper administration.**

The tax commissioner may institute proceedings to remedy improper or negligent administration of the real property taxation laws.

Effective Date: 09-27-1983 .



**5715.39 Remittance of illegally assessed taxes or late payment penalty.**

(A) The tax commissioner may remit real property taxes, manufactured home taxes, penalties, and interest found by the commissioner to have been illegally assessed. The commissioner also may remit any penalty charged against any real property or manufactured or mobile home that was the subject of an application for exemption from taxation under section 5715.27 of the Revised Code if the commissioner determines that the applicant requested such exemption in good faith. The commissioner shall include notice of the remission in the commissioner's certification to the county auditor required under that section.

(B) The county auditor, upon consultation with the county treasurer, shall remit a penalty for late payment of any real property taxes or manufactured home taxes when:

(1) The taxpayer could not make timely payment of the tax because of the negligence or error of the county auditor or county treasurer in the performance of a statutory duty relating to the levy or collection of such tax.

(2) In cases other than those described in division (B)(1) of this section, and except as provided in division (B)(5) of this section, the taxpayer failed to receive a tax bill or a correct tax bill, and the taxpayer made a good faith effort to obtain such bill within thirty days after the last day for payment of the tax.

(3) The tax was not timely paid because of the death or serious injury of the taxpayer, or the taxpayer's confinement in a hospital within sixty days preceding the last day for payment of the tax if, in any case, the tax was subsequently paid within sixty days after the last day for payment of such tax.

(4) The taxpayer demonstrates that the full payment was properly deposited in the mail in sufficient time for the envelope to be postmarked by the United States postal service on or before the last day for payment of such tax. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(5) With respect to the first payment due after a taxpayer fully satisfies a mortgage against a parcel of real property, the mortgagee failed to notify the treasurer of the satisfaction of the mortgage, and the tax bill was not sent to the taxpayer.

(C) If the auditor determines that remission is not required under division (B) of this section, the auditor shall present the application to the board of revision. The board of revision shall review the auditor's determination and remit a penalty for late payment of any real property taxes or manufactured homes taxes if the board determines that any of divisions (B)(1) to (5) of this section applies or if it determines that the taxpayer's failure to make timely payment of the tax is due to reasonable cause and not willful neglect.

(D) The commissioner may issue orders and instructions for the uniform implementation of this section by all county boards of revision, county auditors, and county treasurers, and such orders and instructions shall be followed by such officers and boards.

(E) This section shall not provide to the taxpayer any remedy with respect to any matter that the taxpayer may be authorized to complain of under section 4503.06, 5715.19, 5717.02, or 5727.47 of the Revised Code.

Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.

Amended by 131st General Assembly File No. TBD, HB 166, §1, eff. 9/8/2016.

Amended by 131st General Assembly File No. TBD, HB 64, §101.01, eff. 9/29/2015.

Effective Date: 09-26-2003 .

**5715.40 Department of taxation may assign duties to auditors.**

County auditors, assistant assessors, and county boards of revision shall perform the duties relating to the assessment of property for taxation or the levy or collection of taxes which the department of taxation directs.

Effective Date: 10-01-1953 .

**5715.41 Right of assessment official to examine public record - exception - exhibition of authority.**

Each county auditor, assistant assessor, member of a county board of revision, and each expert, clerk, or employee of a board may, at all reasonable times, examine and make memorandums free of charge from any records, books, papers, documents, statements, or accounts of record or on file in any public office of any county, township, municipal corporation, school district, or special taxing district, and the officers thereof shall furnish information of any matters of record or on file in their respective offices, as is required by such auditor or member of a board. The department of taxation, or any person employed by the department for that purpose, shall have like powers, and in addition thereto may examine and make memorandums from any records, books, papers, documents, statements, or accounts of record or on file in any office or department of the state, and all public officers, including officers of the state, shall furnish to the department information of any matters of record or on file in their respective offices, as is required by the department.

Any expert, clerk, or employee of an auditor, county board of revision, or the department shall exhibit the written order of the auditor, board, or department before being entitled to make such examination.

This section does not authorize the department, any of its agents or employees, any auditor, or any county board of revision to examine the accounts or records of any banking or financial institution which is subject to official inspection under the laws of the state or of the United States, nor to demand or receive any list of depositors, stock depositors, members, or others who transact business with such institutions.

Effective Date: 02-14-1967 .

**5715.42 Notice to tax commissioner of discovery of taxable property.**

If any county auditor or county board of revision discovers the existence of any taxable property subject to be listed and assessed for taxation in another county, such auditor or board shall notify the tax commissioner and shall transmit to him by mail all the information they have concerning such property.

Effective Date: 09-27-1983 .

**5715.43 Notice to prosecuting attorney of violation of laws.**

The department of taxation, county auditors, and county boards of revision shall notify the prosecuting attorney of the proper county of any willful violation by persons, firms, partnerships, associations, or corporations of the laws relating to the assessment of property for taxation for which a penalty, either civil or criminal, is provided by law.

Effective Date: 10-01-1953 .

**5715.44 Prosecuting attorney is legal adviser in matters of taxation.**

The prosecuting attorney shall be the legal adviser of the county auditor in all matters relating to property taxation and shall prosecute and defend all actions and proceedings in any court in connection therewith to which the auditor or the county board of revision is a party, and in all respects act as the attorney of the auditor or the board. The prosecuting attorney shall, upon the request of the auditor or board, appear in any investigation or examination which either of them may make in such matters and examine the witnesses and aid the auditor or board in any other manner in such investigation or examination. The attorney general, on the request of the tax commissioner, shall assist the prosecuting attorney in the performance of any duties required of him by this section.

Effective Date: 09-27-1983 .

**5715.441 Powers and duties with respect to recoupment charge.**

(A) The powers and duties of the tax commissioner, county auditors, treasurers, and prosecuting attorneys contained in sections 5715.27 to 5715.44 of the Revised Code apply to and shall be exercised and performed with respect to the recoupment charge imposed under sections 5713.33 to 5713.35 of the Revised Code.

(B) As used in sections 5715.17 to 5715.22 and 5715.45 to 5715.50 of the Revised Code, "assessment" and "valuation" include the determination of any value used in calculating the amount of any recoupment charge levied under sections 5713.33 to 5713.35 of the Revised Code.

Effective Date: 09-27-1983 .

**5715.45 Prohibition against failure to perform duties imposed by law.**

No county auditor, county treasurer, or officer of the department of taxation shall fail to perform any duty imposed upon such officer by law with reference to the assessment, collection, settlement, or distribution of personal or classified property taxes on or before the date specified by law for the performance thereof.

Effective Date: 07-01-1985 .

**5715.46 Prohibition against neglect of duty or fraudulent assessment.**

No county auditor, member of a county board of revision, or expert, clerk, or other employee of such auditor or board shall refuse or knowingly neglect to perform any duty enjoined on him by law, or consent to or connive at any evasion of Title LVII [57] of the Revised Code, by which property required to be assessed is unlawfully exempted, or the valuation thereof is entered at other than its taxable value.

Effective Date: 11-05-1965 .

**5715.47 [Repealed].**

Effective Date: 07-01-1996 .

**5715.48 Prohibition against fraudulent valuation.**

No county auditor, member of a county board of revision, deputy county auditor, or expert, clerk, or employee of such board, shall willfully and fraudulently value any real property for taxation except at its taxable value as provided by law.

Effective Date: 11-05-1965 .

**5715.49 Prohibition against former or present official divulging information.**

(A) Except as provided in division (B) of this section, no former or present county auditor or member of a county board of revision shall divulge, except in the performance of official duties or upon the order of the department of taxation, or when called upon to testify in any court or proceeding, any information acquired in the exercise of the powers vested by the laws relating to taxation, or while claiming to exercise any such powers, as to the transactions, property, or business of any person, company, firm, corporation, association, or partnership. Whoever violates this section shall thereafter be disqualified from acting in any official capacity in connection with the assessment or collection of taxes or recoupment charges.

(B) Division (A) of this section does not prohibit a county auditor from divulging the name and business address of a vendor, a vendor's license number, or information regarding the active or inactive status of a vendor's license issued by the county auditor pursuant to section 5739.17 of the Revised Code.

Effective Date: 09-06-2002 .

**5715.50 Prohibition against former or present employee divulging information.**

(A) Except as provided in division (B) of this section, no former or present expert, clerk, or employee of a county auditor, county board of revision, or the tax commissioner, and no former or present deputy, assistant, or agent of the tax commissioner shall divulge, except in the performance of official duties or in any report to the county auditor, the county board of revision, or the tax commissioner, or when called upon to testify in any court or proceeding, any information acquired in the exercise of the powers vested therein by any law, or while claiming to exercise such powers, as to the transactions, property, or business of any person, company, firm, corporation, association, or partnership. Whoever violates this section shall thereafter be disqualified from acting in any official capacity in connection with the assessment or collection of taxes or recoupment charges.

(B) Division (A) of this section does not prohibit the divulgence of:

(1) The name and address of the statutory agent in this state and the names of officers and directors of any corporation;

(2) The name and business address of a vendor, vendor's license number, or information regarding the active or inactive status of a vendor's license issued by the county auditor pursuant to section 5739.17 of the Revised Code.

Effective Date: 09-06-2002 .

**5715.51 Prohibition against political activity by certain officials.**

No assistant, expert, clerk, or other employee of a county board of revision or the department of taxation shall hold any position on or under any committee of a political party, or subscribe or pay any money or other thing of value to any person or organization for the purpose of promoting, defeating, or otherwise influencing any legislation, or circulate any initiative or referendum petition. Whoever violates this section shall be removed from his office or employment.

Effective Date: 09-27-1983 .

**5715.61 [Repealed].**

Effective Date: 09-27-1983 .

**5715.70 Release of lien on real property situated in county.**

(A) A county board of revision may release a lien imposed on real property situated within the county if all the following apply:

- (1) The lien has been in existence for at least five years.
- (2) The lien is for a debt resulting from the cost of environmental cleanup of the property paid from state or local government funds.
- (3) The amount of the lien is equal to or greater than twelve times the fair market value of the property.
- (4) The board determines the debt is uncollectible.

(B) The board shall reduce a release given pursuant to this section to writing and the county treasurer shall sign and deliver it to the owner of the property.

Effective Date: 05-06-2005 .

**5715.701 Discharge of lien by county recorder - recording of release.**

The county recorder shall discharge a lien described in section 5715.70 of the Revised Code when the release described in that section is presented to the county recorder. In addition to the discharge on the records by the county recorder, the release shall be recorded in the official records kept by the county recorder. The county recorder is entitled to the fees for such recording as provided by section 317.32 of the Revised Code for recording deeds.

Amended by 130th General Assembly File No. 41, HB 72, §1, eff. 1/30/2014.

Effective Date: 05-06-2005 .

**5715.99 Penalty.**

(A) Whoever violates section 5715.45 of the Revised Code shall be fined not more than five dollars for each day that elapses between the date specified by law for performance and the date when the duty is actually performed.



(B) Whoever violates section 5715.46 of the Revised Code shall be fined not less than one hundred nor more than one thousand dollars.

(C) Whoever violates section 5715.48 of the Revised Code shall be fined not less than two hundred nor more than one thousand dollars.

(D) Whoever violates section 5715.49 or 5715.50 of the Revised Code shall be fined not less than fifty nor more than one thousand dollars.

(E) Whoever violates section 5715.51 of the Revised Code shall be fined not more than one hundred dollars.

Effective Date: 07-01-1996 .