

As Reported by the House Ways and Means Committee

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H. B. No. 75

Representative Merrin

**Cosponsors: Representatives Lang, Vitale, Romanchuk, Riedel, Seitz, Cross,
Jordan, Becker, Keller, Stein**

A BILL

To amend section 5715.19 of the Revised Code to 1
require local governments that contest property 2
values to formally pass an authorizing 3
resolution for each contest and to notify 4
property owners. 5

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

Section 1. That section 5715.19 of the Revised Code be 6
amended to read as follows: 7

Sec. 5715.19. (A) As used in this section, "member" has 8
the same meaning as in section 1705.01 of the Revised Code, and 9
"internet identifier of record" has the same meaning as in 10
section 9.312 of the Revised Code. 11

(1) Subject to division (A)(2) of this section, a 12
complaint against any of the following determinations for the 13
current tax year shall be filed with the county auditor on or 14
before the thirty-first day of March of the ensuing tax year or 15
the date of closing of the collection for the first half of real 16
and public utility property taxes for the current tax year, 17

whichever is later:	18
(a) Any classification made under section 5713.041 of the Revised Code;	19 20
(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;	21 22
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	23 24
(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;	25 26 27 28
(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;	29 30 31 32
(f) Any determination made under division (A) of section 319.302 of the Revised Code.	33 34
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.	35 36 37 38 39
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	40 41 42 43 44 45

international association of assessing officers; a public 46
accountant who holds a permit under section 4701.10 of the 47
Revised Code, a general or residential real estate appraiser 48
licensed or certified under Chapter 4763. of the Revised Code, 49
or a real estate broker licensed under Chapter 4735. of the 50
Revised Code, who is retained by such a person; if the person is 51
a firm, company, association, partnership, limited liability 52
company, or corporation, an officer, a salaried employee, a 53
partner, or a member of that person; if the person is a trust, a 54
trustee of the trust; the board of county commissioners; the 55
prosecuting attorney or treasurer of the county; the board of 56
township trustees of any township with territory within the 57
county; the board of education of any school district with any 58
territory in the county; or the mayor or legislative authority 59
of any municipal corporation with any territory in the county 60
may file such a complaint regarding any such determination 61
affecting any real property in the county, except that a person 62
owning taxable real property in another county may file such a 63
complaint only with regard to any such determination affecting 64
real property in the county that is located in the same taxing 65
district as that person's real property is located. The county 66
auditor shall present to the county board of revision all 67
complaints filed with the auditor. 68

(2) As used in division (A) (2) of this section, "interim 69
period" means, for each county, the tax year to which section 70
5715.24 of the Revised Code applies and each subsequent tax year 71
until the tax year in which that section applies again. 72

No person, board, or officer shall file a complaint 73
against the valuation or assessment of any parcel that appears 74
on the tax list if it filed a complaint against the valuation or 75
assessment of that parcel for any prior tax year in the same 76

interim period, unless the person, board, or officer alleges 77
that the valuation or assessment should be changed due to one or 78
more of the following circumstances that occurred after the tax 79
lien date for the tax year for which the prior complaint was 80
filed and that the circumstances were not taken into 81
consideration with respect to the prior complaint: 82

(a) The property was sold in an arm's length transaction, 83
as described in section 5713.03 of the Revised Code; 84

(b) The property lost value due to some casualty; 85

(c) Substantial improvement was added to the property; 86

(d) An increase or decrease of at least fifteen per cent 87
in the property's occupancy has had a substantial economic 88
impact on the property. 89

(3) If a county board of revision, the board of tax 90
appeals, or any court dismisses a complaint filed under this 91
section or section 5715.13 of the Revised Code for the reason 92
that the act of filing the complaint was the unauthorized 93
practice of law or the person filing the complaint was engaged 94
in the unauthorized practice of law, the party affected by a 95
decrease in valuation or the party's agent, or the person owning 96
taxable real property in the county or in a taxing district with 97
territory in the county, may refile the complaint, 98
notwithstanding division (A) (2) of this section. 99

(4) (a) No complaint filed under this section or section 100
5715.13 of the Revised Code shall be dismissed for the reason 101
that the complaint fails to accurately identify the owner of the 102
property that is the subject of the complaint. 103

(b) If a complaint fails to accurately identify the owner 104
of the property that is the subject of the complaint, the board 105

of revision shall exercise due diligence to ensure the correct 106
property owner is notified as required by divisions (B) and (C) 107
of this section. 108

(5) Notwithstanding division (A)(2) of this section, a 109
person, board, or officer may file a complaint against the 110
valuation or assessment of any parcel that appears on the tax 111
list if it filed a complaint against the valuation or assessment 112
of that parcel for any prior tax year in the same interim period 113
if the person, board, or officer withdrew the complaint before 114
the complaint was heard by the board. 115

(6) A board of county commissioners, a board of township 116
trustees, the board of education of a school district, or the 117
mayor or legislative authority of a municipal corporation may 118
not file a complaint or a counterclaim to a complaint under this 119
section with respect to property the political subdivision does 120
not own unless the board or legislative authority or, in the 121
case of a mayor, the legislative authority of the municipal 122
corporation first adopts a resolution authorizing the filing of 123
the complaint or counterclaim at a public meeting of the board 124
or legislative authority. The resolution shall include all of 125
the following information: 126

(a) Identification of the parcel or parcels that are the 127
subject of the complaint or counterclaim by street address, if 128
available from online records of the county auditor, and by 129
permanent parcel number; 130

(b) The name of at least one of the record owners of the 131
parcel or parcels; 132

(c) If the resolution authorizes the filing of a 133
complaint, the basis for the complaint under divisions (A)(1)(a) 134

to (f) of this section relative to each parcel identified in the 135
resolution. 136

A board or legislative authority shall not adopt a 137
resolution required under division (A)(6) of this section that 138
identifies more than one parcel under division (A)(6)(a) of this 139
section, except that a single resolution may identify more than 140
one parcel under that division if each parcel has the same 141
record owner or the same record owners, as applicable. Such a 142
resolution shall not include any other matter and shall be 143
adopted by a separate vote from the question of whether to adopt 144
any other resolution except another resolution under division 145
(A)(6) of this section. 146

Before adopting a resolution required by division (A)(6) 147
of this section, the board or legislative authority shall mail a 148
written notice to at least one of the record owners of the 149
parcel or parcels identified in the resolution stating the 150
intent of the board or legislative authority in adopting the 151
resolution, the proposed date of adoption, and, if the 152
resolution is to authorize the filing of a complaint, the basis 153
for the complaint under divisions (A)(1)(a) to (f) of this 154
section relative to each parcel identified in the resolution. 155
The notice shall be sent by certified mail to the last known 156
tax-mailing address of at least one of the record owners and, if 157
different from that tax-mailing address, to the street address 158
of the parcel or parcels identified in the resolution. 159
Alternatively, if the board has record of an internet identifier 160
of record associated with at least one of the record owners, the 161
board may send the notice by ordinary mail and by that internet 162
identifier of record of the time and place the resolution will 163
be heard. The notice shall be postmarked at least fourteen 164
calendar days before the board or legislative authority adopts 165

the resolution. 166

A board of revision has jurisdiction to consider a 167
complaint or counterclaim filed pursuant to a resolution adopted 168
under division (A) (6) of this section only if the board, mayor, 169
or legislative authority causes the resolution to be certified 170
to the board of revision within thirty days after the last date 171
such a complaint or counterclaim could be filed. The failure to 172
accurately identify the street address or the name of the record 173
owners of the parcel in the resolution shall not invalidate the 174
resolution nor be a cause for dismissal of the complaint or 175
counterclaim. 176

(7) A complaint form prescribed by a board of revision or 177
the tax commissioner for the purposes of this section shall 178
include a box that a board, mayor, or legislative authority, 179
when filing a complaint or counterclaim, must check indicating 180
that a resolution authorizing the complaint was adopted in 181
accordance with division (A) (6) of this section and that notice 182
was provided before adoption of the resolution to at least one 183
of the record owners of the property that is the subject of the 184
complaint or counterclaim. 185

(B) Within thirty days after the last date such complaints 186
may be filed, the auditor shall give notice of each complaint in 187
which the stated amount of overvaluation, undervaluation, 188
discriminatory valuation, illegal valuation, or incorrect 189
determination is at least seventeen thousand five hundred 190
dollars to each property owner whose property is the subject of 191
the complaint, if the complaint was not filed by the owner or 192
the owner's spouse, and to each board of education whose school 193
district may be affected by the complaint. For the purposes of 194
this division, separate complaints filed with respect to parcels 195

which together form an economic unit shall be treated as if the 196
parcels were included on a single complaint. As used in this 197
division, "economic unit" means property comprised of multiple 198
parcels that is united by an economic function such that it will 199
normally be sold as a single property. An economic unit may be 200
comprised of parcels that are neither contiguous nor owned by 201
the same owner, but the parcels must be managed and operated on 202
a unitary basis and each parcel must make a positive 203
contribution to the operation of the unit. 204

Within thirty days after receiving such notice, a board of 205
education; a property owner; the owner's spouse; an individual 206
who is retained by such an owner and who holds a designation 207
from a professional assessment organization, such as the 208
institute for professionals in taxation, the national council of 209
property taxation, or the international association of assessing 210
officers; a public accountant who holds a permit under section 211
4701.10 of the Revised Code, a general or residential real 212
estate appraiser licensed or certified under Chapter 4763. of 213
the Revised Code, or a real estate broker licensed under Chapter 214
4735. of the Revised Code, who is retained by such a person; or, 215
if the property owner is a firm, company, association, 216
partnership, limited liability company, corporation, or trust, 217
an officer, a salaried employee, a partner, a member, or trustee 218
of that property owner, may file a complaint in support of or 219
objecting to the amount of alleged overvaluation, 220
undervaluation, discriminatory valuation, illegal valuation, or 221
incorrect determination stated in a previously filed complaint 222
or objecting to the current valuation. Upon the filing of a 223
complaint under this division, the board of education or the 224
property owner shall be made a party to the action. 225

(C) Each board of revision shall notify any complainant 226

and also the property owner, if the property owner's address is 227
known, when a complaint is filed by one other than the property 228
owner, not less than ten days prior to the hearing, either by 229
certified mail or, if the board has record of an internet 230
identifier of record associated with the owner, by ordinary mail 231
and by that internet identifier of record of the time and place 232
the same will be heard. The board of revision shall hear and 233
render its decision on a complaint within ninety days after the 234
filing thereof with the board, except that if a complaint is 235
filed within thirty days after receiving notice from the auditor 236
as provided in division (B) of this section, the board shall 237
hear and render its decision within ninety days after such 238
filing. 239

(D) The determination of any such complaint shall relate 240
back to the date when the lien for taxes or recoupment charges 241
for the current year attached or the date as of which liability 242
for such year was determined. Liability for taxes and recoupment 243
charges for such year and each succeeding year until the 244
complaint is finally determined and for any penalty and interest 245
for nonpayment thereof within the time required by law shall be 246
based upon the determination, valuation, or assessment as 247
finally determined. Each complaint shall state the amount of 248
overvaluation, undervaluation, discriminatory valuation, illegal 249
valuation, or incorrect classification or determination upon 250
which the complaint is based. The treasurer shall accept any 251
amount tendered as taxes or recoupment charge upon property 252
concerning which a complaint is then pending, computed upon the 253
claimed valuation as set forth in the complaint. If a complaint 254
filed under this section for the current year is not determined 255
by the board within the time prescribed for such determination, 256
the complaint and any proceedings in relation thereto shall be 257

continued by the board as a valid complaint for any ensuing year 258
until such complaint is finally determined by the board or upon 259
any appeal from a decision of the board. In such case, the 260
original complaint shall continue in effect without further 261
filing by the original taxpayer, the original taxpayer's 262
assignee, or any other person or entity authorized to file a 263
complaint under this section. 264

(E) If a taxpayer files a complaint as to the 265
classification, valuation, assessment, or any determination 266
affecting the taxpayer's own property and tenders less than the 267
full amount of taxes or recoupment charges as finally 268
determined, an interest charge shall accrue as follows: 269

(1) If the amount finally determined is less than the 270
amount billed but more than the amount tendered, the taxpayer 271
shall pay interest at the rate per annum prescribed by section 272
5703.47 of the Revised Code, computed from the date that the 273
taxes were due on the difference between the amount finally 274
determined and the amount tendered. This interest charge shall 275
be in lieu of any penalty or interest charge under section 276
323.121 of the Revised Code unless the taxpayer failed to file a 277
complaint and tender an amount as taxes or recoupment charges 278
within the time required by this section, in which case section 279
323.121 of the Revised Code applies. 280

(2) If the amount of taxes finally determined is equal to 281
or greater than the amount billed and more than the amount 282
tendered, the taxpayer shall pay interest at the rate prescribed 283
by section 5703.47 of the Revised Code from the date the taxes 284
were due on the difference between the amount finally determined 285
and the amount tendered, such interest to be in lieu of any 286
interest charge but in addition to any penalty prescribed by 287

section 323.121 of the Revised Code. 288

(F) Upon request of a complainant, the tax commissioner 289
shall determine the common level of assessment of real property 290
in the county for the year stated in the request that is not 291
valued under section 5713.31 of the Revised Code, which common 292
level of assessment shall be expressed as a percentage of true 293
value and the common level of assessment of lands valued under 294
such section, which common level of assessment shall also be 295
expressed as a percentage of the current agricultural use value 296
of such lands. Such determination shall be made on the basis of 297
the most recent available sales ratio studies of the 298
commissioner and such other factual data as the commissioner 299
deems pertinent. 300

(G) A complainant shall provide to the board of revision 301
all information or evidence within the complainant's knowledge 302
or possession that affects the real property that is the subject 303
of the complaint. A complainant who fails to provide such 304
information or evidence is precluded from introducing it on 305
appeal to the board of tax appeals or the court of common pleas, 306
except that the board of tax appeals or court may admit and 307
consider the evidence if the complainant shows good cause for 308
the complainant's failure to provide the information or evidence 309
to the board of revision. 310

(H) In case of the pendency of any proceeding in court 311
based upon an alleged excessive, discriminatory, or illegal 312
valuation or incorrect classification or determination, the 313
taxpayer may tender to the treasurer an amount as taxes upon 314
property computed upon the claimed valuation as set forth in the 315
complaint to the court. The treasurer may accept the tender. If 316
the tender is not accepted, no penalty shall be assessed because 317

of the nonpayment of the full taxes assessed. 318

Section 2. That existing section 5715.19 of the Revised 319
Code is hereby repealed. 320

Section 3. The amendment by this act of section 5715.19 of 321
the Revised Code applies to any complaint or counterclaim to a 322
complaint filed for tax year 2019 or any tax year thereafter. 323