

As Introduced

134th General Assembly

Regular Session

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H. B. No. 412

Representatives Stoltzfus, Roemer

Cosponsors: Representatives Jordan, Hall, Hillyer, Riedel, Seitz

A BILL

To amend sections 5705.341, 5715.19, 5717.01, 1
5717.011, and 5717.02 of the Revised Code to 2
require mailing addresses to which certain tax 3
complaints and appeals are filed to be published 4
online. 5

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

Section 1. That sections 5705.341, 5715.19, 5717.01, 6
5717.011, and 5717.02 of the Revised Code be amended to read as 7
follows: 8

Sec. 5705.341. Any person required to pay taxes on real, 9
public utility, or tangible personal property in any taxing 10
district or other political subdivision of this state may appeal 11
to the board of tax appeals from the action of the county budget 12
commission of any county which relates to the fixing of uniform 13
rates of taxation and the rate necessary to be levied by each 14
taxing authority within a subdivision, taxing unit, library 15
district, or association library district and which action has 16
been certified by the county budget commission to the taxing 17
authority of any political subdivision or other taxing district 18

within the county. 19

Such appeal shall be in writing and shall set forth the 20
tax rate complained of and the reason that such a tax rate is 21
not necessary to produce the revenue needed by the taxing 22
district or political subdivision for the ensuing fiscal year as 23
those needs are set out in the tax budget of said taxing unit 24
or, if adoption of a tax budget was waived under section 25
5705.281 of the Revised Code, as set out in such other 26
information the district or subdivision was required to provide 27
under that section, or that the action of the budget commission 28
appealed from does not otherwise comply with sections 5705.01 to 29
5705.47 of the Revised Code. ~~The~~ 30

The notice of appeal shall be filed with the board of tax 31
appeals, and a true copy thereof shall be filed with the tax 32
commissioner, the county auditor, and with the fiscal officer of 33
each taxing district or political subdivision authorized to levy 34
the tax complained of, and such notice of appeal and copies 35
thereof must be filed within thirty days after the budget 36
commission has certified its action as provided by section 37
5705.34 of the Revised Code. Such notice of appeal and the 38
copies thereof may be filed either in person or by certified 39
mail. If filed by certified mail, the date of the United States 40
postmark placed on the sender's receipt by the postal employee 41
to whom the notice of appeal is presented shall be treated as 42
the date of filing. 43

The board of tax appeals shall publish on its web site the 44
address to which notices of appeal are filed with the board by 45
certified mail. Upon receipt of a notice of appeal, the board of 46
tax appeals shall provide written notice, electronically or by 47
mail, to the appellant stating that the appeal has been received 48

by the board. The board of tax appeals shall accept a notice of 49
appeal filed more than thirty days after the budget commission 50
has certified its action under section 5705.34 of the Revised 51
Code if the appeal was sent by certified mail before such 52
deadline to an incorrect address published on the board's web 53
site. 54

Prior to filing the appeal provided by this section, the 55
appellant shall deposit with the county auditor of the county 56
or, in the event the appeal concerns joint taxing districts in 57
two or more counties, with the county auditor of the county with 58
the greatest valuation of taxable property the sum of five 59
hundred dollars to cover the costs of the proceeding. The county 60
auditor shall forthwith issue a pay-in order and pay such money 61
into the county treasury to the credit of the general fund. The 62
appellant shall produce the receipt of the county treasurer for 63
such deposit and shall file such receipt with the notice of 64
appeal. 65

The board of tax appeals shall forthwith consider the 66
matter presented on appeal from the action of the county budget 67
commission and may modify any action of the commission with 68
reference to the fixing of tax rates, to the end that no tax 69
rate shall be levied above that necessary to produce the revenue 70
needed by the taxing district or political subdivision for the 71
ensuing fiscal year and to the end that the action of the budget 72
commission appealed from shall otherwise be in conformity with 73
sections 5705.01 to 5705.47 of the Revised Code. The findings of 74
the board of tax appeals shall be substituted for the findings 75
of the budget commission and shall be sent to the county auditor 76
and the taxing authority of the taxing district or political 77
subdivision affected as the action of such budget commission 78
under sections 5705.01 to 5705.47 of the Revised Code and to the 79

tax commissioner. At the request of an appellant, the findings 80
of the board of tax appeals shall be sent by certified mail at 81
the appellant's expense. 82

The board of tax appeals shall promptly prepare a cost 83
bill listing the expenses incurred by the board in conducting 84
any hearing on the appeal and certify the cost bill to the 85
county auditor of the county receiving the deposit for costs, 86
who shall forthwith draw a warrant on the general fund of the 87
county in favor of the person or persons named in the bill of 88
costs certified by the board of tax appeals. 89

In the event the appellant prevails, the board of tax 90
appeals promptly shall direct the county auditor to refund the 91
deposit to the appellant and the costs shall be taxed to the 92
taxing district or political subdivision involved in the appeal. 93
The county auditor shall withhold from any funds then or 94
thereafter in the auditor's possession belonging to the taxing 95
district or political subdivision named in the order of the 96
board of tax appeals and shall reimburse the general fund of the 97
county. 98

If the appellant fails, the costs shall be deducted from 99
the deposit provided for in this section and any balance which 100
remains shall be refunded promptly to the appellant by warrant 101
of the county auditor drawn on the general fund of the county. 102

Nothing in this section or any section of the Revised Code 103
shall permit or require the levying of any rate of taxation, 104
whether within the ten-mill limitation or whether the levy has 105
been approved by the electors of a taxing district, political 106
subdivision, library district, or association library district, 107
or by the charter of a municipal corporation in excess of such 108
ten-mill limitation, unless such rate of taxation for the 109

ensuing fiscal year is clearly required by a budget of the 110
taxing district or political subdivision properly and lawfully 111
adopted under this chapter, or by other information that must be 112
provided under section 5705.281 of the Revised Code if a tax 113
budget was waived. 114

In the event more than one appeal is filed involving the 115
same taxing district or political subdivision, all such appeals 116
may be consolidated by the board of tax appeals and heard at the 117
same time. 118

Nothing herein contained shall be construed to bar or 119
prohibit the tax commissioner from initiating an investigation 120
or hearing on the commissioner's own motion. 121

The tax commissioner shall adopt and issue such orders, 122
rules, and instructions, not inconsistent with law, as the 123
commissioner deems necessary, as to the exercise of the powers 124
and the discharge of the duties of any particular county budget 125
commission, county auditor, or other officer which relate to the 126
budget, the assessment of property, or the levy and collection 127
of taxes. The commissioner shall cause the orders and 128
instructions issued by the commissioner to be obeyed. 129

Sec. 5715.19. (A) As used in this section, "member" has 130
the same meaning as in section 1705.01 or 1706.01 of the Revised 131
Code as applicable, "internet identifier of record" has the same 132
meaning as in section 9.312 of the Revised Code, and "interim 133
period" means, for each county, the tax year to which section 134
5715.24 of the Revised Code applies and each subsequent tax year 135
until the tax year in which that section applies again. 136

(1) Subject to division (A)(2) of this section, a 137
complaint against any of the following determinations for the 138

current tax year shall be filed with the county auditor on or 139
before the thirty-first day of March of the ensuing tax year or 140
the date of closing of the collection for the first half of real 141
and public utility property taxes for the current tax year, 142
whichever is later: 143

(a) Any classification made under section 5713.041 of the 144
Revised Code; 145

(b) Any determination made under section 5713.32 or 146
5713.35 of the Revised Code; 147

(c) Any recoupment charge levied under section 5713.35 of 148
the Revised Code; 149

(d) The determination of the total valuation or assessment 150
of any parcel that appears on the tax list, except parcels 151
assessed by the tax commissioner pursuant to section 5727.06 of 152
the Revised Code; 153

(e) The determination of the total valuation of any parcel 154
that appears on the agricultural land tax list, except parcels 155
assessed by the tax commissioner pursuant to section 5727.06 of 156
the Revised Code; 157

(f) Any determination made under division (A) of section 158
319.302 of the Revised Code. 159

If such a complaint is filed by mail or certified mail, 160
the date of the United States postmark placed on the envelope or 161
sender's receipt by the postal service shall be treated as the 162
date of filing. A private meter postmark on an envelope is not a 163
valid postmark for purposes of establishing the filing date. 164

Any person owning taxable real property in the county or 165
in a taxing district with territory in the county; such a 166

person's spouse; a tenant of the property owner, if the property 167
is classified as to use for tax purposes as commercial or 168
industrial, the lease requires the tenant to pay the entire 169
amount of taxes charged against the property, and the lease 170
allows, or the property owner otherwise authorizes, the tenant 171
to file such a complaint with respect to the property; an 172
individual who is retained by such a person or tenant and who 173
holds a designation from a professional assessment organization, 174
such as the institute for professionals in taxation, the 175
national council of property taxation, or the international 176
association of assessing officers; a public accountant who holds 177
a permit under section 4701.10 of the Revised Code, a general or 178
residential real estate appraiser licensed or certified under 179
Chapter 4763. of the Revised Code, or a real estate broker 180
licensed under Chapter 4735. of the Revised Code, who is 181
retained by such a person or tenant; if the person or tenant is 182
a firm, company, association, partnership, limited liability 183
company, or corporation, an officer, a salaried employee, a 184
partner, or a member of that person or tenant; if the person or 185
tenant is a trust, a trustee of the trust; the board of county 186
commissioners; the prosecuting attorney or treasurer of the 187
county; the board of township trustees of any township with 188
territory within the county; the board of education of any 189
school district with any territory in the county; or the mayor 190
or legislative authority of any municipal corporation with any 191
territory in the county may file such a complaint regarding any 192
such determination affecting any real property in the county, 193
except that a person owning taxable real property in another 194
county may file such a complaint only with regard to any such 195
determination affecting real property in the county that is 196
located in the same taxing district as that person's real 197
property is located. The county auditor shall present to the 198

county board of revision all complaints filed with the auditor. 199

Each county board of revision shall publish on its web 200
site the address to which complaints are filed with the county 201
auditor by mail or certified mail. Upon receipt of a complaint 202
from the county auditor, the county board of revision shall 203
provide written notice, electronically or by mail, to the 204
complainant stating that the complaint has been received by the 205
board. A county auditor shall accept a complaint filed by mail 206
or certified mail after the deadline to file such complaint if 207
the complaint was sent before such deadline to an incorrect 208
address published on the county board of revision's web site. 209

(2) No person, board, or officer shall file a complaint 210
against the valuation or assessment of any parcel that appears 211
on the tax list if it filed a complaint against the valuation or 212
assessment of that parcel for any prior tax year in the same 213
interim period, unless the person, board, or officer alleges 214
that the valuation or assessment should be changed due to one or 215
more of the following circumstances that occurred after the tax 216
lien date for the tax year for which the prior complaint was 217
filed and that the circumstances were not taken into 218
consideration with respect to the prior complaint: 219

(a) The property was sold in an arm's length transaction, 220
as described in section 5713.03 of the Revised Code; 221

(b) The property lost value due to some casualty; 222

(c) Substantial improvement was added to the property; 223

(d) An increase or decrease of at least fifteen per cent 224
in the property's occupancy has had a substantial economic 225
impact on the property. 226

(3) If a county board of revision, the board of tax 227

appeals, or any court dismisses a complaint filed under this 228
section or section 5715.13 of the Revised Code for the reason 229
that the act of filing the complaint was the unauthorized 230
practice of law or the person filing the complaint was engaged 231
in the unauthorized practice of law, the party affected by a 232
decrease in valuation or the party's agent, or the person owning 233
taxable real property in the county or in a taxing district with 234
territory in the county, may refile the complaint, 235
notwithstanding division (A) (2) of this section. 236

(4) (a) No complaint filed under this section or section 237
5715.13 of the Revised Code shall be dismissed for the reason 238
that the complaint fails to accurately identify the owner of the 239
property that is the subject of the complaint. 240

(b) If a complaint fails to accurately identify the owner 241
of the property that is the subject of the complaint, the board 242
of revision shall exercise due diligence to ensure the correct 243
property owner is notified as required by divisions (B) and (C) 244
of this section. 245

(5) Notwithstanding division (A) (2) of this section, a 246
person, board, or officer may file a complaint against the 247
valuation or assessment of any parcel that appears on the tax 248
list if it filed a complaint against the valuation or assessment 249
of that parcel for any prior tax year in the same interim period 250
if the person, board, or officer withdrew the complaint before 251
the complaint was heard by the board. 252

(B) Within thirty days after the last date such complaints 253
may be filed, the auditor shall give notice of each complaint in 254
which the stated amount of overvaluation, undervaluation, 255
discriminatory valuation, illegal valuation, or incorrect 256
determination is at least seventeen thousand five hundred 257

dollars to each property owner whose property is the subject of 258
the complaint, if the complaint was not filed by the owner or 259
the owner's spouse, and to each board of education whose school 260
district may be affected by the complaint. Within thirty days 261
after receiving such notice, a board of education; a property 262
owner; the owner's spouse; a tenant of the owner, if that tenant 263
would be eligible to file a complaint under division (A) of this 264
section with respect to the property; an individual who is 265
retained by such an owner or tenant and who holds a designation 266
from a professional assessment organization, such as the 267
institute for professionals in taxation, the national council of 268
property taxation, or the international association of assessing 269
officers; a public accountant who holds a permit under section 270
4701.10 of the Revised Code, a general or residential real 271
estate appraiser licensed or certified under Chapter 4763. of 272
the Revised Code, or a real estate broker licensed under Chapter 273
4735. of the Revised Code, who is retained by such an owner or 274
tenant; or, if the owner or tenant is a firm, company, 275
association, partnership, limited liability company, 276
corporation, or trust, an officer, a salaried employee, a 277
partner, a member, or trustee of that owner or tenant, may file 278
a complaint in support of or objecting to the amount of alleged 279
overvaluation, undervaluation, discriminatory valuation, illegal 280
valuation, or incorrect determination stated in a previously 281
filed complaint or objecting to the current valuation. Upon the 282
filing of a complaint under this division, the board of 283
education, property owner, or tenant shall be made a party to 284
the action. 285

(C) Each board of revision shall notify any complainant 286
and also the property owner, if the property owner's address is 287
known, when a complaint is filed by one other than the property 288

owner, not less than ten days prior to the hearing, either by 289
certified mail or, if the board has record of an internet 290
identifier of record associated with the owner, by ordinary mail 291
and by that internet identifier of record of the time and place 292
the same will be heard. The board of revision shall hear and 293
render its decision on a complaint within one hundred eighty 294
days after the last day a complaint may be filed with the board 295
under division (A) (1) of this section or, if a complaint is 296
filed within thirty days after receiving notice from the auditor 297
as provided in division (B) of this section, within one hundred 298
eighty days after such filing. 299

(D) The determination of any such complaint shall relate 300
back to the date when the lien for taxes or recoupment charges 301
for the current year attached or the date as of which liability 302
for such year was determined. Liability for taxes and recoupment 303
charges for such year and each succeeding year until the 304
complaint is finally determined and for any penalty and interest 305
for nonpayment thereof within the time required by law shall be 306
based upon the determination, valuation, or assessment as 307
finally determined. Each complaint shall state the amount of 308
overvaluation, undervaluation, discriminatory valuation, illegal 309
valuation, or incorrect classification or determination upon 310
which the complaint is based. The treasurer shall accept any 311
amount tendered as taxes or recoupment charge upon property 312
concerning which a complaint is then pending, computed upon the 313
claimed valuation as set forth in the complaint. If a complaint 314
filed under this section for the current year is not determined 315
by the board within the time prescribed for such determination, 316
the complaint and any proceedings in relation thereto shall be 317
continued by the board as a valid complaint for any ensuing year 318
until such complaint is finally determined by the board or upon 319

any appeal from a decision of the board. In such case, the 320
original complaint shall continue in effect without further 321
filing by the original taxpayer, the original taxpayer's 322
assignee, or any other person or entity authorized to file a 323
complaint under this section. 324

(E) If a taxpayer files a complaint as to the 325
classification, valuation, assessment, or any determination 326
affecting the taxpayer's own property and tenders less than the 327
full amount of taxes or recoupment charges as finally 328
determined, an interest charge shall accrue as follows: 329

(1) If the amount finally determined is less than the 330
amount billed but more than the amount tendered, the taxpayer 331
shall pay interest at the rate per annum prescribed by section 332
5703.47 of the Revised Code, computed from the date that the 333
taxes were due on the difference between the amount finally 334
determined and the amount tendered. This interest charge shall 335
be in lieu of any penalty or interest charge under section 336
323.121 of the Revised Code unless the taxpayer failed to file a 337
complaint and tender an amount as taxes or recoupment charges 338
within the time required by this section, in which case section 339
323.121 of the Revised Code applies. 340

(2) If the amount of taxes finally determined is equal to 341
or greater than the amount billed and more than the amount 342
tendered, the taxpayer shall pay interest at the rate prescribed 343
by section 5703.47 of the Revised Code from the date the taxes 344
were due on the difference between the amount finally determined 345
and the amount tendered, such interest to be in lieu of any 346
interest charge but in addition to any penalty prescribed by 347
section 323.121 of the Revised Code. 348

(F) Upon request of a complainant, the tax commissioner 349

shall determine the common level of assessment of real property 350
in the county for the year stated in the request that is not 351
valued under section 5713.31 of the Revised Code, which common 352
level of assessment shall be expressed as a percentage of true 353
value and the common level of assessment of lands valued under 354
such section, which common level of assessment shall also be 355
expressed as a percentage of the current agricultural use value 356
of such lands. Such determination shall be made on the basis of 357
the most recent available sales ratio studies of the 358
commissioner and such other factual data as the commissioner 359
deems pertinent. 360

(G) A complainant shall provide to the board of revision 361
all information or evidence within the complainant's knowledge 362
or possession that affects the real property that is the subject 363
of the complaint. A complainant who fails to provide such 364
information or evidence is precluded from introducing it on 365
appeal to the board of tax appeals or the court of common pleas, 366
except that the board of tax appeals or court may admit and 367
consider the evidence if the complainant shows good cause for 368
the complainant's failure to provide the information or evidence 369
to the board of revision. 370

(H) In case of the pendency of any proceeding in court 371
based upon an alleged excessive, discriminatory, or illegal 372
valuation or incorrect classification or determination, the 373
taxpayer may tender to the treasurer an amount as taxes upon 374
property computed upon the claimed valuation as set forth in the 375
complaint to the court. The treasurer may accept the tender. If 376
the tender is not accepted, no penalty shall be assessed because 377
of the nonpayment of the full taxes assessed. 378

Sec. 5717.01. An appeal from a decision of a county board 379

of revision may be taken to the board of tax appeals within 380
thirty days after notice of the decision of the county board of 381
revision is mailed as provided in division (A) of section 382
5715.20 of the Revised Code. Such an appeal may be taken by the 383
county auditor, the tax commissioner, or any board, legislative 384
authority, public official, or taxpayer authorized by section 385
5715.19 of the Revised Code to file complaints against 386
valuations or assessments with the auditor. ~~Such~~ 387

Such appeal shall be taken by the filing of a notice of 388
appeal, in person or by certified mail, express mail, facsimile 389
transmission, electronic transmission, or by authorized delivery 390
service, with the board of tax appeals and with the county board 391
of revision. If notice of appeal is filed by certified mail, 392
express mail, or authorized delivery service as provided in 393
section 5703.056 of the Revised Code, the date of the United 394
States postmark placed on the sender's receipt by the postal 395
service or the date of receipt recorded by the authorized 396
delivery service shall be treated as the date of filing. If 397
notice of appeal is filed by facsimile transmission or 398
electronic transmission, the date and time the notice is 399
received by the board shall be the date and time reflected on a 400
timestamp provided by the board's electronic system, and the 401
appeal shall be considered filed with the board on the date 402
reflected on that timestamp. Any timestamp provided by another 403
computer system or electronic submission device shall not affect 404
the time and date the notice is received by the board. ~~Upon~~ 405

The board of tax appeals and each county board of revision 406
shall publish on its web site the address to which notices of 407
appeal are filed with the respective board by certified mail, 408
express mail, or authorized delivery service, as provided in 409
section 5703.056 of the Revised Code. Upon receipt of a notice 410

of appeal, the board of tax appeals and the county board of 411
revision shall each provide written notice, electronically or by 412
mail, to the appellant stating that the appeal has been received 413
by the respective board. The board of tax appeals and the county 414
board of revision shall accept a notice of appeal filed more 415
than thirty days after notice of the decision of the county 416
board of revision is mailed under division (A) of section 417
5715.20 of the Revised Code if the appeal was sent by certified 418
mail, express mail, or authorized delivery service before such 419
deadline to an incorrect address published on the respective 420
board's web site. 421

Upon receipt of such notice of appeal such county board of 422
revision shall notify all persons thereof who were parties to 423
the proceeding before such county board of revision by either 424
certified mail or, if the board has record of an internet 425
identifier of record associated with such a person, by ordinary 426
mail and by that internet identifier of record, and shall file 427
proof of such notice or, in the case of ordinary mail, an 428
affidavit attesting that the board sent the notice with the 429
board of tax appeals. The county board of revision shall 430
thereupon certify to the board of tax appeals a transcript of 431
the record of the proceedings of the county board of revision 432
pertaining to the original complaint, and all evidence offered 433
in connection therewith. Such appeal may be heard by the board 434
of tax appeals at its offices in Columbus or in the county where 435
the property is listed for taxation, or the board of tax appeals 436
may cause its examiners to conduct such hearing and to report to 437
it their findings for affirmation or rejection. An appeal may 438
proceed pursuant to section 5703.021 of the Revised Code on the 439
small claims docket if the appeal qualifies under that section. 440

The board of tax appeals may order the appeal to be heard 441

on the record and the evidence certified to it by the county 442
board of revision, or it may order the hearing of additional 443
evidence, and it may make such investigation concerning the 444
appeal as it deems proper. 445

As used in this section, "internet identifier of record" 446
has the same meaning as in section 9.312 of the Revised Code. 447

Sec. 5717.011. (A) As used in this chapter, "tax 448
administrator" has the same meaning as in section 718.01 of the 449
Revised Code. 450

(B) Appeals from a final determination of a local board of 451
tax review created under section 718.11 of the Revised Code may 452
be taken by the taxpayer or the tax administrator to the board 453
of tax appeals or may be taken by the taxpayer or the tax 454
administrator to a court of common pleas as otherwise provided 455
by law. If the taxpayer or the tax administrator elects to make 456
an appeal to the board of tax appeals or court of common pleas, 457
and subject to section 5703.021 of the Revised Code with respect 458
to appeals assigned to the small claims docket, the appeal shall 459
be taken by the filing of a notice of appeal with the board of 460
tax appeals or court of common pleas, the local board of tax 461
review, and the opposing party. The notice of appeal shall be 462
filed within sixty days after the day the appellant receives 463
notice of the final determination issued under section 718.11 of 464
the Revised Code. An appeal filed with a court of common pleas 465
is governed by the Rules of Civil Procedure and other rules of 466
practice and procedure applicable to civil actions. ~~For~~ 467

For an appeal filed with the board of tax appeals, the 468
notice of appeal may be filed in person or by certified mail, 469
express mail, facsimile transmission, electronic transmission, 470
or by authorized delivery service as provided in section 471

5703.056 of the Revised Code. If the notice of appeal is filed 472
by certified mail, express mail, or authorized delivery service 473
as provided in section 5703.056 of the Revised Code, the date of 474
the United States postmark placed on the sender's receipt by the 475
postal service or the date of receipt recorded by the authorized 476
delivery service shall be treated as the date of filing with the 477
board. If notice of appeal is filed by facsimile transmission or 478
electronic transmission, the date and time the notice is 479
received by the board shall be the date and time reflected on a 480
timestamp provided by the board's electronic system, and the 481
appeal shall be considered filed with the board on the date 482
reflected on that timestamp. Any timestamp provided by another 483
computer system or electronic submission device shall not affect 484
the time and date the notice is received by the board. The 485
notice of appeal shall have attached thereto and incorporated 486
therein by reference a true copy of the final determination 487
issued under section 718.11 of the Revised Code, but failure to 488
attach a copy of such notice and incorporate it by reference in 489
the notice of appeal does not invalidate the appeal. 490

The board of tax appeals shall publish on its web site the 491
address to which notices of appeal are filed with the board by 492
certified mail, express mail, or authorized delivery service, as 493
provided in section 5703.056 of the Revised Code. Upon receipt 494
of a notice of appeal, the board of tax appeals shall provide 495
written notice, electronically or by mail, to the appellant 496
stating that the appeal has been received by the board. The 497
board of tax appeals shall accept a notice of appeal filed more 498
than sixty days after the day the appellant receives notice of 499
the final determination issued under section 718.11 of the 500
Revised Code if the appeal was sent by certified mail, express 501
mail, or authorized delivery service before such deadline to an 502

incorrect address published on the board's web site. 503

(C) A notice of appeal for an appeal filed with the board 504
of tax appeals shall contain a short and plain statement of the 505
claimed errors in the final determination of the local board of 506
tax review showing that the appellant is entitled to relief and 507
a demand for the relief to which the appellant claims to be 508
entitled. An appellant may amend the notice of appeal once as a 509
matter of course within sixty days after the certification of 510
the transcript. Otherwise, an appellant may amend the notice of 511
appeal only after receiving leave of the board or the written 512
consent of each adverse party. Leave of the board shall be 513
freely given when justice so requires. 514

(D) Upon the filing of a notice of appeal with the board 515
of tax appeals, the local board of tax review shall certify to 516
the board of tax appeals a transcript of the record of the 517
proceedings before it, together with all evidence considered by 518
it in connection therewith. Such appeals may be heard by the 519
board at its office in Columbus or in the county where the 520
appellant resides, or it may cause its examiners to conduct such 521
hearings and to report to it their findings for affirmation or 522
rejection. The board may order the appeal to be heard upon the 523
record and the evidence certified to it by the tax 524
administrator, but upon the application of any interested party 525
the board shall order the hearing of additional evidence, and 526
the board may make such investigation concerning the appeal as 527
it considers proper. An appeal may proceed pursuant to section 528
5703.021 of the Revised Code on the small claims docket if the 529
appeals qualifies under that section. 530

(E) If an issue being appealed under this section is 531
addressed in a municipal corporation's ordinance or regulation, 532

the tax administrator, upon the request of the board of tax appeals, shall provide a copy of the ordinance or regulation to the board of tax appeals.

Sec. 5717.02. (A) Except as otherwise provided by law, appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be taken to the board of tax appeals by the taxpayer, by the person to whom notice of the tax assessment, reassessment, valuation, determination, finding, computation, or order by the commissioner is required by law to be given, by the director of budget and management if the revenues affected by that decision would accrue primarily to the state treasury, or by the county auditors of the counties to the undivided general tax funds of which the revenues affected by that decision would primarily accrue. Appeals from the redetermination by the director of development services under division (B) of section 5709.64 or division (A) of section 5709.66 of the Revised Code may be taken to the board of tax appeals by the enterprise to which notice of the redetermination is required by law to be given. Appeals from a decision of the tax commissioner or county auditor concerning an application for a property tax exemption may be taken to the board of tax appeals by the applicant or by a school district that filed a statement concerning that application under division (C) of section 5715.27 of the Revised Code. Appeals from a redetermination by the director of job and family services under section 5733.42 of the Revised Code may be taken by the person to which the notice of the redetermination is required by law to be given under that section.

(B) The appeals shall be taken by the filing of a notice

of appeal with the board, and with the tax commissioner if the 564
tax commissioner's action is the subject of the appeal, with the 565
county auditor if the county auditor's action is the subject of 566
the appeal, with the director of development services if that 567
director's action is the subject of the appeal, or with the 568
director of job and family services if that director's action is 569
the subject of the appeal. The notice of appeal shall be filed 570
within sixty days after service of the notice of the tax 571
assessment, reassessment, valuation, determination, finding, 572
computation, or order by the commissioner, property tax 573
exemption determination by the commissioner or the county 574
auditor, or redetermination by the director has been given as 575
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 576
Revised Code. ~~The~~ 577

The notice of appeal may be filed in person or by 578
certified mail, express mail, facsimile transmission, electronic 579
transmission or by authorized delivery service. If the notice of 580
appeal is filed by certified mail, express mail, or authorized 581
delivery service as provided in section 5703.056 of the Revised 582
Code, the date of the United States postmark placed on the 583
sender's receipt by the postal service or the date of receipt 584
recorded by the authorized delivery service shall be treated as 585
the date of filing. If notice of appeal is filed by facsimile 586
transmission or electronic transmission, the date and time the 587
notice is received by the board shall be the date and time 588
reflected on a timestamp provided by the board's electronic 589
system, and the appeal shall be considered filed with the board 590
on the date reflected on that timestamp. Any timestamp provided 591
by another computer system or electronic submission device shall 592
not affect the time and date the notice is received by the 593
board. The notice of appeal shall have attached to it and 594

incorporated in it by reference a true copy of the notice sent 595
by the commissioner, county auditor, or director to the 596
taxpayer, enterprise, or other person of the final determination 597
or redetermination complained of, but failure to attach a copy 598
of that notice and to incorporate it by reference in the notice 599
of appeal does not invalidate the appeal. 600

The board of tax appeals shall publish on its web site the 601
address to which notices of appeal are filed with the board by 602
certified mail, express mail, or authorized delivery service, as 603
provided in section 5703.056 of the Revised Code. Upon receipt 604
of a notice of appeal, the board of tax appeals shall provide 605
written notice, electronically or by mail, to the appellant 606
stating that the appeal has been received by the board. The 607
board of tax appeals shall accept a notice of appeal filed more 608
than sixty days after service of the notice of the tax 609
assessment, reassessment, valuation, determination, finding, 610
computation, or order by the commissioner, property tax 611
exemption determination by the commissioner or the county 612
auditor, or redetermination by the director has been given, as 613
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 614
Revised Code, if the appeal was sent by certified mail, express 615
mail, or authorized delivery service before such deadline to an 616
incorrect address published on the board's web site. 617

(C) A notice of appeal shall contain a short and plain 618
statement of the claimed errors in the determination or 619
redetermination of the tax commissioner, county auditor, or 620
director showing that the appellant is entitled to relief and a 621
demand for the relief to which the appellant claims to be 622
entitled. An appellant may amend the notice of appeal once as a 623
matter of course within sixty days after the certification of 624
the transcript. Otherwise, an appellant may amend the notice of 625

appeal only after receiving leave of the board or the written 626
consent of each adverse party. Leave of the board shall be 627
freely given when justice so requires. 628

(D) Upon the filing of a notice of appeal, the tax 629
commissioner, county auditor, or the director, as appropriate, 630
shall certify to the board a transcript of the record of the 631
proceedings before the commissioner, auditor, or director, 632
together with all evidence considered by the commissioner, 633
auditor, or director in connection with the proceedings. Those 634
appeals or applications may be heard by the board at its office 635
in Columbus or in the county where the appellant resides, or it 636
may cause its examiners to conduct the hearings and to report to 637
it their findings for affirmation or rejection. 638

(E) The board may order the appeal to be heard upon the 639
record and the evidence certified to it by the commissioner, 640
county auditor, or director, but upon the application of any 641
interested party the board shall order the hearing of additional 642
evidence, and it may make an investigation concerning the appeal 643
that it considers proper. An appeal may proceed pursuant to 644
section 5703.021 of the Revised Code on the small claims docket 645
if the appeal qualifies under that section. 646

Section 2. That existing sections 5705.341, 5715.19, 647
5717.01, 5717.011, and 5717.02 of the Revised Code are hereby 648
repealed. 649