

**As Passed by the House**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**Am. H. B. No. 47**

**Representative Greenspan**

**Cosponsors: Representatives Rogers, Arndt, Blessing, Boyd, Carruthers, Green,  
Hambley, Lang, Scherer, Seitz, Smith, K., West**

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**A BILL**

To amend section 5715.19 of the Revised Code to 1  
increase the time within which property tax 2  
complaints must be decided. 3

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

**Section 1.** That section 5715.19 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5715.19.** (A) As used in this section, "member" has 6  
the same meaning as in section 1705.01 of the Revised Code, and 7  
"internet identifier of record" has the same meaning as in 8  
section 9.312 of the Revised Code. 9

(1) Subject to division (A)(2) of this section, a 10  
complaint against any of the following determinations for the 11  
current tax year shall be filed with the county auditor on or 12  
before the thirty-first day of March of the ensuing tax year or 13  
the date of closing of the collection for the first half of real 14  
and public utility property taxes for the current tax year, 15  
whichever is later: 16

(a) Any classification made under section 5713.041 of the 17

Revised Code;	18
(b) Any determination made under section 5713.32 or	19
5713.35 of the Revised Code;	20
(c) Any recoupment charge levied under section 5713.35 of	21
the Revised Code;	22
(d) The determination of the total valuation or assessment	23
of any parcel that appears on the tax list, except parcels	24
assessed by the tax commissioner pursuant to section 5727.06 of	25
the Revised Code;	26
(e) The determination of the total valuation of any parcel	27
that appears on the agricultural land tax list, except parcels	28
assessed by the tax commissioner pursuant to section 5727.06 of	29
the Revised Code;	30
(f) Any determination made under division (A) of section	31
319.302 of the Revised Code.	32
If such a complaint is filed by mail or certified mail,	33
the date of the United States postmark placed on the envelope or	34
sender's receipt by the postal service shall be treated as the	35
date of filing. A private meter postmark on an envelope is not a	36
valid postmark for purposes of establishing the filing date.	37
Any person owning taxable real property in the county or	38
in a taxing district with territory in the county; such a	39
person's spouse; an individual who is retained by such a person	40
and who holds a designation from a professional assessment	41
organization, such as the institute for professionals in	42
taxation, the national council of property taxation, or the	43
international association of assessing officers; a public	44
accountant who holds a permit under section 4701.10 of the	45
Revised Code, a general or residential real estate appraiser	46

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

(2) As used in division (A) (2) of this section, "interim 67  
period" means, for each county, the tax year to which section 68  
5715.24 of the Revised Code applies and each subsequent tax year 69  
until the tax year in which that section applies again. 70

No person, board, or officer shall file a complaint 71  
against the valuation or assessment of any parcel that appears 72  
on the tax list if it filed a complaint against the valuation or 73  
assessment of that parcel for any prior tax year in the same 74  
interim period, unless the person, board, or officer alleges 75  
that the valuation or assessment should be changed due to one or 76  
more of the following circumstances that occurred after the tax 77

lien date for the tax year for which the prior complaint was	78
filed and that the circumstances were not taken into	79
consideration with respect to the prior complaint:	80
(a) The property was sold in an arm's length transaction,	81
as described in section 5713.03 of the Revised Code;	82
(b) The property lost value due to some casualty;	83
(c) Substantial improvement was added to the property;	84
(d) An increase or decrease of at least fifteen per cent	85
in the property's occupancy has had a substantial economic	86
impact on the property.	87
(3) If a county board of revision, the board of tax	88
appeals, or any court dismisses a complaint filed under this	89
section or section 5715.13 of the Revised Code for the reason	90
that the act of filing the complaint was the unauthorized	91
practice of law or the person filing the complaint was engaged	92
in the unauthorized practice of law, the party affected by a	93
decrease in valuation or the party's agent, or the person owning	94
taxable real property in the county or in a taxing district with	95
territory in the county, may refile the complaint,	96
notwithstanding division (A) (2) of this section.	97
(4) (a) No complaint filed under this section or section	98
5715.13 of the Revised Code shall be dismissed for the reason	99
that the complaint fails to accurately identify the owner of the	100
property that is the subject of the complaint.	101
(b) If a complaint fails to accurately identify the owner	102
of the property that is the subject of the complaint, the board	103
of revision shall exercise due diligence to ensure the correct	104
property owner is notified as required by divisions (B) and (C)	105
of this section.	106

(5) Notwithstanding division (A) (2) of this section, a 107  
person, board, or officer may file a complaint against the 108  
valuation or assessment of any parcel that appears on the tax 109  
list if it filed a complaint against the valuation or assessment 110  
of that parcel for any prior tax year in the same interim period 111  
if the person, board, or officer withdrew the complaint before 112  
the complaint was heard by the board. 113

(B) Within thirty days after the last date such complaints 114  
may be filed, the auditor shall give notice of each complaint in 115  
which the stated amount of overvaluation, undervaluation, 116  
discriminatory valuation, illegal valuation, or incorrect 117  
determination is at least seventeen thousand five hundred 118  
dollars to each property owner whose property is the subject of 119  
the complaint, if the complaint was not filed by the owner or 120  
the owner's spouse, and to each board of education whose school 121  
district may be affected by the complaint. Within thirty days 122  
after receiving such notice, a board of education; a property 123  
owner; the owner's spouse; an individual who is retained by such 124  
an owner and who holds a designation from a professional 125  
assessment organization, such as the institute for professionals 126  
in taxation, the national council of property taxation, or the 127  
international association of assessing officers; a public 128  
accountant who holds a permit under section 4701.10 of the 129  
Revised Code, a general or residential real estate appraiser 130  
licensed or certified under Chapter 4763. of the Revised Code, 131  
or a real estate broker licensed under Chapter 4735. of the 132  
Revised Code, who is retained by such a person; or, if the 133  
property owner is a firm, company, association, partnership, 134  
limited liability company, corporation, or trust, an officer, a 135  
salaried employee, a partner, a member, or trustee of that 136  
property owner, may file a complaint in support of or objecting 137

to the amount of alleged overvaluation, undervaluation, 138  
discriminatory valuation, illegal valuation, or incorrect 139  
determination stated in a previously filed complaint or 140  
objecting to the current valuation. Upon the filing of a 141  
complaint under this division, the board of education or the 142  
property owner shall be made a party to the action. 143

(C) Each board of revision shall notify any complainant 144  
and also the property owner, if the property owner's address is 145  
known, when a complaint is filed by one other than the property 146  
owner, not less than ten days prior to the hearing, either by 147  
certified mail or, if the board has record of an internet 148  
identifier of record associated with the owner, by ordinary mail 149  
and by that internet identifier of record of the time and place 150  
the same will be heard. The board of revision shall hear and 151  
render its decision on a complaint within ~~ninety-one hundred~~ 152  
eighty days after the ~~filing thereof last day a complaint may be~~ 153  
filed with the board under division (A) (1) of this section or, 154  
~~except that~~ if a complaint is filed within thirty days after 155  
receiving notice from the auditor as provided in division (B) of 156  
this section, ~~the board shall hear and render its decision~~ 157  
within ~~ninety-one hundred eighty~~ eighty days after such filing. 158

(D) The determination of any such complaint shall relate 159  
back to the date when the lien for taxes or recoupment charges 160  
for the current year attached or the date as of which liability 161  
for such year was determined. Liability for taxes and recoupment 162  
charges for such year and each succeeding year until the 163  
complaint is finally determined and for any penalty and interest 164  
for nonpayment thereof within the time required by law shall be 165  
based upon the determination, valuation, or assessment as 166  
finally determined. Each complaint shall state the amount of 167  
overvaluation, undervaluation, discriminatory valuation, illegal 168

valuation, or incorrect classification or determination upon 169  
which the complaint is based. The treasurer shall accept any 170  
amount tendered as taxes or recoupment charge upon property 171  
concerning which a complaint is then pending, computed upon the 172  
claimed valuation as set forth in the complaint. If a complaint 173  
filed under this section for the current year is not determined 174  
by the board within the time prescribed for such determination, 175  
the complaint and any proceedings in relation thereto shall be 176  
continued by the board as a valid complaint for any ensuing year 177  
until such complaint is finally determined by the board or upon 178  
any appeal from a decision of the board. In such case, the 179  
original complaint shall continue in effect without further 180  
filing by the original taxpayer, the original taxpayer's 181  
assignee, or any other person or entity authorized to file a 182  
complaint under this section. 183

(E) If a taxpayer files a complaint as to the 184  
classification, valuation, assessment, or any determination 185  
affecting the taxpayer's own property and tenders less than the 186  
full amount of taxes or recoupment charges as finally 187  
determined, an interest charge shall accrue as follows: 188

(1) If the amount finally determined is less than the 189  
amount billed but more than the amount tendered, the taxpayer 190  
shall pay interest at the rate per annum prescribed by section 191  
5703.47 of the Revised Code, computed from the date that the 192  
taxes were due on the difference between the amount finally 193  
determined and the amount tendered. This interest charge shall 194  
be in lieu of any penalty or interest charge under section 195  
323.121 of the Revised Code unless the taxpayer failed to file a 196  
complaint and tender an amount as taxes or recoupment charges 197  
within the time required by this section, in which case section 198  
323.121 of the Revised Code applies. 199

(2) If the amount of taxes finally determined is equal to 200  
or greater than the amount billed and more than the amount 201  
tendered, the taxpayer shall pay interest at the rate prescribed 202  
by section 5703.47 of the Revised Code from the date the taxes 203  
were due on the difference between the amount finally determined 204  
and the amount tendered, such interest to be in lieu of any 205  
interest charge but in addition to any penalty prescribed by 206  
section 323.121 of the Revised Code. 207

(F) Upon request of a complainant, the tax commissioner 208  
shall determine the common level of assessment of real property 209  
in the county for the year stated in the request that is not 210  
valued under section 5713.31 of the Revised Code, which common 211  
level of assessment shall be expressed as a percentage of true 212  
value and the common level of assessment of lands valued under 213  
such section, which common level of assessment shall also be 214  
expressed as a percentage of the current agricultural use value 215  
of such lands. Such determination shall be made on the basis of 216  
the most recent available sales ratio studies of the 217  
commissioner and such other factual data as the commissioner 218  
deems pertinent. 219

(G) A complainant shall provide to the board of revision 220  
all information or evidence within the complainant's knowledge 221  
or possession that affects the real property that is the subject 222  
of the complaint. A complainant who fails to provide such 223  
information or evidence is precluded from introducing it on 224  
appeal to the board of tax appeals or the court of common pleas, 225  
except that the board of tax appeals or court may admit and 226  
consider the evidence if the complainant shows good cause for 227  
the complainant's failure to provide the information or evidence 228  
to the board of revision. 229



(H) In case of the pendency of any proceeding in court 230  
based upon an alleged excessive, discriminatory, or illegal 231  
valuation or incorrect classification or determination, the 232  
taxpayer may tender to the treasurer an amount as taxes upon 233  
property computed upon the claimed valuation as set forth in the 234  
complaint to the court. The treasurer may accept the tender. If 235  
the tender is not accepted, no penalty shall be assessed because 236  
of the nonpayment of the full taxes assessed. 237

**Section 2.** That existing section 5715.19 of the Revised 238  
Code is hereby repealed. 239

**Section 3.** The amendment by this act of section 5715.19 of 240  
the Revised Code applies to complaints filed under that section 241  
for tax years beginning on or after the effective date of this 242  
act. 243