

As Introduced

**131st General Assembly
Regular Session
2015-2016**

S. B. No. 85

**Senator Coley
Cosponsors: Senators Seitz, Uecker**

A BILL

To amend sections 307.699, 3735.67, 5715.19, 1
5715.27, and 5717.01 of the Revised Code to 2
limit the right to initiate most types of 3
property tax complaints to the property owner 4
and the county recorder of the county in which 5
the property is located. 6

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

Section 1. That sections 307.699, 3735.67, 5715.19, 7
5715.27, and 5717.01 of the Revised Code be amended to read as 8
follows: 9

Sec. 307.699. (A) As used in this section: 10

(1) "Sports facility" has the same meaning as in section 11
307.696 of the Revised Code. 12

(2) "Residual cash" has the same meaning as in division 13
(B) (5) of section 5709.081 of the Revised Code. 14

(B) Any political subdivision or subdivisions or any 15
corporation that owns a sports facility that is both constructed 16
under section 307.696 of the Revised Code and includes property 17

exempt from taxation under division (B) of section 5709.081 of
the Revised Code, shall make an annual service payment in lieu
of taxes on the exempt property for each tax year beginning with
the first tax year in which the facility or part thereof is used
by a major league professional athletic team for its home
schedule. The amount of the service payment for a tax year shall
be determined by the county auditor under division (D) of this
section.

(C) On or before the first day of September each year, the
owner of property to which this section applies shall file both
of the following with the county auditor:

(1) A return in the same form as under section 5711.02 of
the Revised Code listing all its exempt tangible personal
property as of the first day of August of that year;

(2) An audited financial statement certified by the owner
and reflecting the actual receipts, revenue, expenses,
expenditures, net income, and residual cash derived from the
property during the most recently ended calendar year.

For the purposes of this section, the county auditor shall
determine the true value of the real and tangible personal
property owned by the political subdivision or subdivisions or
the corporation and included in the sports facility, including
the taxable portion thereof, by capitalizing at an appropriate
rate the net income of the owner derived from that property. The
auditor shall use the net income as certified in the owner's
financial statement, unless ~~he~~ the auditor determines that the
amount so certified is inaccurate, in which event ~~he~~ the auditor
shall determine the accurate amount of net income to be
capitalized. The county auditor shall compute net income before
debt service, and shall not include any revenue from county

taxes as defined in division (A) (1) of section 307.696 of the Revised Code. The true value so determined shall be allocated between real and tangible personal property and assessed for the purposes of this section at the appropriate percentages provided by law for determining taxable values.

Using information reported or determined under this division, the county auditor shall determine the amount of putative taxes for the property for that tax year. As used in this section, "putative taxes" means the greater of one million dollars or the amount of property taxes that would have been charged and payable if all the real and tangible personal property owned by the political subdivision or subdivisions or the corporation and included in the sports facility was subject to taxation.

(D) On or before the date that is sixty days before the date that the first payment of real property taxes are due without penalty under Chapter 323. of the Revised Code each tax year, the county auditor shall determine the amount of service payments for that tax year for property to which this section applies in the following manner:

(1) The county auditor shall deduct from the amount of putative taxes under division (C) of this section any taxes assessed against the taxable portion of the sports facility owned by any of the entities in division (B) (1) of section 5709.081 of the Revised Code, any amounts paid by a municipal corporation under section 5709.082 of the Revised Code as a result of the exempt property, and any amounts available in the construction payments account established under division (G) (1) of this section as are required to make the total deductions under this division equal to one million dollars.

(2) The county auditor shall fix the amount of the service 78
payments for a tax year at the amount of the putative taxes 79
minus deductions under division (D) (1) of this section. However, 80
any amount of service payments required because the putative 81
taxes exceed one million dollars shall not exceed the amount of 82
residual cash of the owner of the exempt property as reported in 83
division (C) of this section that would otherwise accrue to the 84
political subdivision or subdivisions pursuant to division (B) 85
(5) of section 5709.081 of the Revised Code if no service 86
payments were imposed under this section. 87

(3) If the exempt property is an improvement under 88
division (C) (2) of section 5709.081 of the Revised Code, the 89
county auditor shall determine the percentage which such 90
improvement constitutes of the total sports facility and shall 91
substitute for the one-million-dollar amount, wherever it 92
appears in this section, an amount equal to such percentage 93
multiplied by one million dollars. The percentage shall be 94
determined by dividing the reproduction cost new of the 95
improvement by the reproduction cost new of the total sports 96
facility including the improvement, owned by any of the entities 97
under division (B) (1) of section 5709.081 of the Revised Code. 98

(E) On or before the date that is sixty days before the 99
date that the first payment of real property taxes are due 100
without penalty under Chapter 323. of the Revised Code each tax 101
year, the county auditor shall certify and send notice by 102
certified mail to the owner of the property of the amount and 103
the calculation of the service payments charged that tax year, 104
including the separate valuations determined for the real and 105
tangible personal property, the capitalization rate used, the 106
separate deductions allowed under division (D) of this section, 107
and any claimed inaccuracies in net income determined under 108

division (C) of this section. 109

The service payments for a tax year shall be charged and 110
collected in the same manner as real property taxes for that tax 111
year. Revenue collected as service payments shall be distributed 112
to the taxing districts that would have received property tax 113
revenue from the exempt property if it was not exempt, for the 114
tax year for which the payments are made, in the same 115
proportions as property taxes are distributed. However, if the 116
sum of the deductions allowed under division (D) of this section 117
and the service payments exceeds one million dollars, any 118
service payments in excess of one million dollars shall first be 119
paid to the municipal corporation to reimburse it for the 120
payments made under section 5709.082 of the Revised Code from 121
the inception of such payments. Any such payments to the 122
municipal corporation shall be deducted from the municipal 123
payments account established under division (G) (2) of this 124
section. 125

(F) The owner of property exempt from taxation under 126
section 5709.081 of the Revised Code or persons and political 127
subdivisions entitled to file complaints or counterclaims to 128
complaints under section 5715.19 of the Revised Code may appeal 129
the determination of the annual service payments required by 130
this section to the board of revision in the county in which the 131
exempt property is located within the time period for filing 132
complaints under section 5715.19 of the Revised Code. The appeal 133
shall be taken by filing a complaint with that board which need 134
not be on the form prescribed for other complaints filed under 135
section 5715.19 of the Revised Code but which shall include an 136
identification of the exempt property, a copy of the auditor's 137
certification to the owner, a calculation of the service 138
payments claimed to be correct and a statement of the errors in 139

the auditor's determination. Upon receipt of such complaint, the board of revision shall notify the county auditor of the county in which the exempt property is located, who shall, within thirty days of such notice, certify to the board of revision a transcript of the record of the proceedings of the county auditor pertaining to the determination of the annual service payments. Any complaint filed under this section shall be regarded as a complaint for the purposes of divisions (B), (C), (E), (F), (G), and (H) of section 5715.19 of the Revised Code. The board of revision shall order the hearing of evidence and shall determine the amount of service payments due and payable pursuant to this section.

(G) The county auditor of the county in which the exempt property is located shall establish the following two accounts:

(1) A construction payments account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property derived from persons employed at the site of the sports facility in the construction of the facility. Deductions shall be made from such account as provided in division (D) of this section until the amounts so posted are exhausted.

(2) A municipal payments reimbursement account to which shall be posted all payments made by a municipal corporation pursuant to section 5709.082 of the Revised Code on account of such property including those posted under division (G)(1) of this section. Deductions shall be made from the municipal payments reimbursement account for reimbursements to the municipal corporation made under division (E) of this section until the amounts posted are exhausted.

Sec. 3735.67. (A) The owner of real property located in a

community reinvestment area and eligible for exemption from 170
taxation under a resolution adopted pursuant to section 3735.66 171
of the Revised Code may file an application for an exemption 172
from real property taxation of a percentage of the assessed 173
valuation of a new structure or remodeling, completed after the 174
effective date of the resolution adopted pursuant to section 175
3735.66 of the Revised Code, with the housing officer designated 176
pursuant to section 3735.66 of the Revised Code for the 177
community reinvestment area in which the property is located. If 178
any part of the new structure or remodeling that would be 179
exempted is of real property to be used for commercial or 180
industrial purposes, the legislative authority and the owner of 181
the property shall enter into a written agreement pursuant to 182
section 3735.671 of the Revised Code prior to commencement of 183
construction or remodeling; if such an agreement is subject to 184
approval by the board of education of the school district within 185
the territory of which the property is or will be located, the 186
agreement shall not be formally approved by the legislative 187
authority until the board of education approves the agreement in 188
the manner prescribed by that section. 189

(B) The housing officer shall verify the construction of 190
the new structure or the cost of the remodeling and the facts 191
asserted in the application. The housing officer shall determine 192
whether the construction or the cost of the remodeling meets the 193
requirements for an exemption under this section. In cases 194
involving a structure of historical or architectural 195
significance, the housing officer shall not determine whether 196
the remodeling meets the requirements for a tax exemption unless 197
the appropriateness of the remodeling has been certified, in 198
writing, by the society, association, agency, or legislative 199
authority that has designated the structure or by any 200

organization or person authorized, in writing, by such society, 201
association, agency, or legislative authority to certify the 202
appropriateness of the remodeling. 203

(C) If the construction or remodeling meets the 204
requirements for exemption, the housing officer shall forward 205
the application to the county auditor with a certification as to 206
the division of this section under which the exemption is 207
granted, and the period and percentage of the exemption as 208
determined by the legislative authority pursuant to that 209
division. If the construction or remodeling is of commercial or 210
industrial property and the legislative authority is not 211
required to certify a copy of a resolution under section 212
3735.671 of the Revised Code, the housing officer shall comply 213
with the notice requirements prescribed under section 5709.83 of 214
the Revised Code, unless the board has adopted a resolution 215
under that section waiving its right to receive such a notice. 216

(D) Except as provided in division (F) of this section, 217
the tax exemption shall first apply in the year the construction 218
or remodeling would first be taxable but for this section. In 219
the case of remodeling that qualifies for exemption, a 220
percentage, not to exceed one hundred per cent, of the amount by 221
which the remodeling increased the assessed value of the 222
structure shall be exempted from real property taxation. In the 223
case of construction of a structure that qualifies for 224
exemption, a percentage, not to exceed one hundred per cent, of 225
the assessed value of the structure shall be exempted from real 226
property taxation. In either case, the percentage shall be the 227
percentage set forth in the agreement if the structure or 228
remodeling is to be used for commercial or industrial purposes, 229
or the percentage set forth in the resolution describing the 230
community reinvestment area if the structure or remodeling is to 231

be used for residential purposes. 232

The construction of new structures and the remodeling of 233
existing structures are hereby declared to be a public purpose 234
for which exemptions from real property taxation may be granted 235
for the following periods: 236

(1) For every dwelling containing not more than two family 237
units located within the same community reinvestment area and 238
upon which the cost of remodeling is at least two thousand five 239
hundred dollars, a period to be determined by the legislative 240
authority adopting the resolution describing the community 241
reinvestment area where the dwelling is located, but not 242
exceeding ten years unless extended pursuant to division (D) (3) 243
of this section; 244

(2) For every dwelling containing more than two units and 245
commercial or industrial properties, located within the same 246
community reinvestment area, upon which the cost of remodeling 247
is at least five thousand dollars, a period to be determined by 248
the legislative authority adopting the resolution, but not 249
exceeding twelve years unless extended pursuant to division (D) 250
(3) of this section; 251

(3) The period of exemption for a dwelling described in 252
division (D) (1) or (2) of this section may be extended by a 253
legislative authority for up to an additional ten years if the 254
dwelling is a structure of historical or architectural 255
significance, is a certified historic structure that has been 256
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 257
and units within the structure have been leased to individual 258
tenants for five consecutive years; 259

(4) Except as provided in division (F) of this section, 260

for construction of every dwelling, and commercial or industrial 261
structure located within the same community reinvestment area, a 262
period to be determined by the legislative authority adopting 263
the resolution, but not exceeding fifteen years. 264

(E) Any person, board, or officer authorized by section 265
5715.19 of the Revised Code to file complaints or counterclaims 266
to complaints with the county board of revision may file a 267
complaint with the housing officer challenging the continued 268
exemption of any property granted an exemption under this 269
section. A complaint against exemption shall be filed prior to 270
the thirty-first day of December of the tax year for which 271
taxation of the property is requested. The housing officer shall 272
determine whether the property continues to meet the 273
requirements for exemption and shall certify the housing 274
officer's findings to the complainant. If the housing officer 275
determines that the property does not meet the requirements for 276
exemption, the housing officer shall notify the county auditor, 277
who shall correct the tax list and duplicate accordingly. 278

(F) The owner of a dwelling constructed in a community 279
reinvestment area may file an application for an exemption after 280
the year the construction first became subject to taxation. The 281
application shall be processed in accordance with the procedures 282
prescribed under this section and shall be granted if the 283
construction that is the subject of the application otherwise 284
meets the requirements for an exemption under this section. If 285
approved, the exemption sought in the application first applies 286
in the year the application is filed. An exemption approved 287
pursuant to this division continues only for those years 288
remaining in the period described in division (D) (4) of this 289
section. No exemption may be claimed for any year in that period 290
that precedes the year in which the application is filed. 291

Sec. 5715.19. (A) As used in this section, "member" has 292
the same meaning as in section 1705.01 of the Revised Code. 293

(1) Subject to division (A) (2) of this section, a 294
complaint against any of the following determinations for the 295
current tax year shall be filed with the county auditor on or 296
before the thirty-first day of March of the ensuing tax year or 297
the date of closing of the collection for the first half of real 298
and public utility property taxes for the current tax year, 299
whichever is later: 300

(a) Any classification made under section 5713.041 of the 301
Revised Code; 302

(b) Any determination made under section 5713.32 or 303
5713.35 of the Revised Code; 304

(c) Any recoupment charge levied under section 5713.35 of 305
the Revised Code; 306

(d) The determination of the total valuation or assessment 307
of any parcel that appears on the tax list, except parcels 308
assessed by the tax commissioner pursuant to section 5727.06 of 309
the Revised Code; 310

(e) The determination of the total valuation of any parcel 311
that appears on the agricultural land tax list, except parcels 312
assessed by the tax commissioner pursuant to section 5727.06 of 313
the Revised Code; 314

(f) Any determination made under division (A) of section 315
319.302 of the Revised Code. 316

If such a complaint is filed by mail or certified mail, 317
the date of the United States postmark placed on the envelope or 318
sender's receipt by the postal service shall be treated as the 319

date of filing. A private meter postmark on an envelope is not a 320
valid postmark for purposes of establishing the filing date. 321

Any person owning taxable real property in the county or 322
in a taxing district with territory in the county; such a 323
person's spouse; an individual who is retained by such a person 324
and who holds a designation from a professional assessment 325
organization, such as the institute for professionals in 326
taxation, the national council of property taxation, or the 327
international association of assessing officers; a public 328
accountant who holds a permit under section 4701.10 of the 329
Revised Code, a general or residential real estate appraiser 330
licensed or certified under Chapter 4763. of the Revised Code, 331
or a real estate broker licensed under Chapter 4735. of the 332
Revised Code, who is retained by such a person; if the person is 333
a firm, company, association, partnership, limited liability 334
company, or corporation, an officer, a salaried employee, a 335
partner, or a member of that person; or, if the person is a 336
trust, a trustee of the trust; ~~the board of county~~ 337
~~commissioners; the prosecuting attorney or treasurer of the~~ 338
~~county; the board of township trustees of any township with~~ 339
~~territory within the county; the board of education of any~~ 340
~~school district with any territory in the county; or the mayor-~~ 341
~~or legislative authority of any municipal corporation with any~~ 342
~~territory in the county~~ may file such a complaint regarding any 343
such determination affecting ~~any~~ real property owned by the 344
person in the county, ~~except that a person owning taxable real~~ 345
~~property in another county may file such a complaint only with~~ 346
~~regard to any such determination affecting real property in the~~ 347
~~county that is located in the same taxing district as that~~ 348
~~person's real property is located. A county recorder may, at the~~ 349
~~recorder's discretion, file such a complaint regarding any such~~ 350

determination affecting any real property in the county. No 351
person, board, officer, or other entity may compel a county 352
recorder to file such a complaint. The board of county 353
commissioners, the prosecuting attorney or treasurer of the 354
county, the board of township trustees of any township with 355
territory within the county, the board of education of any 356
school district with any territory in the county, or the mayor 357
or legislative authority of any municipal corporation with any 358
territory in the county may file such a complaint only as a 359
counterclaim to a complaint filed by the property owner, the 360
property owner's spouse, or an individual retained by the 361
property owner or the property owner's spouse who is authorized 362
to file a complaint under this section. The county auditor shall 363
present to the county board of revision all complaints filed 364
with the auditor. 365

(2) As used in division (A) (2) of this section, "interim 366
period" means, for each county, the tax year to which section 367
5715.24 of the Revised Code applies and each subsequent tax year 368
until the tax year in which that section applies again. 369

No person, ~~board, or officer shall~~ may file a complaint 370
against the valuation or assessment of any parcel that appears 371
on the tax list if ~~it~~ that person filed a complaint against the 372
valuation or assessment of that parcel for any prior tax year in 373
the same interim period, unless the person, ~~board, or officer~~ 374
alleges that the valuation or assessment should be changed due 375
to one or more of the following circumstances that occurred 376
after the tax lien date for the tax year for which the prior 377
complaint was filed and that the circumstances were not taken 378
into consideration with respect to the prior complaint: 379

(a) The property was sold in an arm's length transaction, 380

as described in section 5713.03 of the Revised Code; 381

(b) The property lost value due to some casualty; 382

(c) Substantial improvement was added to the property; 383

(d) An increase or decrease of at least fifteen per cent 384
in the property's occupancy has had a substantial economic 385
impact on the property. 386

(3) If a county board of revision, the board of tax 387
appeals, or any court dismisses a complaint filed under this 388
section or section 5715.13 of the Revised Code for the reason 389
that the act of filing the complaint was the unauthorized 390
practice of law or the person filing the complaint was engaged 391
in the unauthorized practice of law, the party affected by a 392
decrease in valuation or the party's agent, or the person owning 393
taxable real property in the county or in a taxing district with 394
territory in the county, may refile the complaint, 395
notwithstanding division (A) (2) of this section. 396

(4) Notwithstanding division (A) (2) of this section, a 397
~~person, board, or officer may~~ authorized by division (A) (1) of 398
this section to file a complaint against the valuation or 399
assessment of ~~any a~~ parcel that appears on the tax list may file 400
such a complaint if it the person filed a complaint against the 401
valuation or assessment of that parcel for any prior tax year in 402
the same interim period ~~if the person, board, or officer but~~ 403
withdrew the complaint before the complaint was heard by the 404
board of revision. 405

(B) Within thirty days after the last date such complaints 406
may be filed, the auditor shall give notice of each complaint in 407
which the stated amount of overvaluation, undervaluation, 408
discriminatory valuation, illegal valuation, or incorrect 409

determination is at least seventeen thousand five hundred 410
dollars to each property owner whose property is the subject of 411
the complaint, if the complaint was not filed by the owner or 412
the owner's spouse, and to each board of education whose school 413
district may be affected by the complaint. Within thirty days 414
after receiving such notice, a board of education; a property 415
owner; the owner's spouse; an individual who is retained by such 416
an owner and who holds a designation from a professional 417
assessment organization, such as the institute for professionals 418
in taxation, the national council of property taxation, or the 419
international association of assessing officers; a public 420
accountant who holds a permit under section 4701.10 of the 421
Revised Code, a general or residential real estate appraiser 422
licensed or certified under Chapter 4763. of the Revised Code, 423
or a real estate broker licensed under Chapter 4735. of the 424
Revised Code, who is retained by such a person; or, if the 425
property owner is a firm, company, association, partnership, 426
limited liability company, corporation, or trust, an officer, a 427
salaried employee, a partner, a member, or trustee of that 428
property owner, may file a complaint in support of or objecting 429
to the amount of alleged overvaluation, undervaluation, 430
discriminatory valuation, illegal valuation, or incorrect 431
determination stated in a previously filed complaint or 432
objecting to the current valuation. Upon the filing of a 433
complaint under this division, the board of education or the 434
property owner shall be made a party to the action. 435

(C) Each board of revision shall notify any complainant 436
and also the property owner, if the property owner's address is 437
known, when a complaint is filed by one other than the property 438
owner, by certified mail, not less than ten days prior to the 439
hearing, of the time and place the same will be heard. The board 440

of revision shall hear and render its decision on a complaint 441
within ninety days after the filing thereof with the board, 442
except that if a complaint is filed within thirty days after 443
receiving notice from the auditor as provided in division (B) of 444
this section, the board shall hear and render its decision 445
within ninety days after such filing. 446

(D) The determination of any such complaint shall relate 447
back to the date when the lien for taxes or recoupment charges 448
for the current year attached or the date as of which liability 449
for such year was determined. Liability for taxes and recoupment 450
charges for such year and each succeeding year until the 451
complaint is finally determined and for any penalty and interest 452
for nonpayment thereof within the time required by law shall be 453
based upon the determination, valuation, or assessment as 454
finally determined. Each complaint shall state the amount of 455
overvaluation, undervaluation, discriminatory valuation, illegal 456
valuation, or incorrect classification or determination upon 457
which the complaint is based. The treasurer shall accept any 458
amount tendered as taxes or recoupment charge upon property 459
concerning which a complaint is then pending, computed upon the 460
claimed valuation as set forth in the complaint. If a complaint 461
filed under this section for the current year is not determined 462
by the board within the time prescribed for such determination, 463
the complaint and any proceedings in relation thereto shall be 464
continued by the board as a valid complaint for any ensuing year 465
until such complaint is finally determined by the board or upon 466
any appeal from a decision of the board. In such case, the 467
original complaint shall continue in effect without further 468
filing by the ~~original taxpayer, the original taxpayer's~~ 469
~~assignee, or any other person or entity authorized to file a~~ 470
~~complaint under this section parties to the action.~~ 471

(E) If a taxpayer files a complaint ~~as to the~~ 472
~~classification, valuation, assessment, or any determination~~ 473
~~affecting the taxpayer's own property under this section~~ and 474
tenders less than the full amount of taxes or recoupment charges 475
as finally determined, an interest charge shall accrue as 476
follows: 477

(1) If the amount finally determined is less than the 478
amount billed but more than the amount tendered, the taxpayer 479
shall pay interest at the rate per annum prescribed by section 480
5703.47 of the Revised Code, computed from the date that the 481
taxes were due on the difference between the amount finally 482
determined and the amount tendered. This interest charge shall 483
be in lieu of any penalty or interest charge under section 484
323.121 of the Revised Code unless the taxpayer failed to file a 485
complaint and tender an amount as taxes or recoupment charges 486
within the time required by this section, in which case section 487
323.121 of the Revised Code applies. 488

(2) If the amount of taxes finally determined is equal to 489
or greater than the amount billed and more than the amount 490
tendered, the taxpayer shall pay interest at the rate prescribed 491
by section 5703.47 of the Revised Code from the date the taxes 492
were due on the difference between the amount finally determined 493
and the amount tendered, such interest to be in lieu of any 494
interest charge but in addition to any penalty prescribed by 495
section 323.121 of the Revised Code. 496

(F) Upon request of a complainant, the tax commissioner 497
shall determine the common level of assessment of real property 498
in the county for the year stated in the request that is not 499
valued under section 5713.31 of the Revised Code, which common 500
level of assessment shall be expressed as a percentage of true 501

value and the common level of assessment of lands valued under 502
such section, which common level of assessment shall also be 503
expressed as a percentage of the current agricultural use value 504
of such lands. Such determination shall be made on the basis of 505
the most recent available sales ratio studies of the 506
commissioner and such other factual data as the commissioner 507
deems pertinent. 508

(G) A complainant shall provide to the board of revision 509
all information or evidence within the complainant's knowledge 510
or possession that affects the real property that is the subject 511
of the complaint. A complainant who fails to provide such 512
information or evidence is precluded from introducing it on 513
appeal to the board of tax appeals or the court of common pleas, 514
except that the board of tax appeals or court may admit and 515
consider the evidence if the complainant shows good cause for 516
the complainant's failure to provide the information or evidence 517
to the board of revision. 518

(H) In case of the pendency of any proceeding in court 519
based upon an alleged excessive, discriminatory, or illegal 520
valuation or incorrect classification or determination, the 521
taxpayer may tender to the treasurer an amount as taxes upon 522
property computed upon the claimed valuation as set forth in the 523
complaint to the court. The treasurer may accept the tender. If 524
the tender is not accepted, no penalty shall be assessed because 525
of the nonpayment of the full taxes assessed. 526

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 527
of this section and in section 3735.67 of the Revised Code, the 528
owner, a vendee in possession under a purchase agreement or a 529
land contract, the beneficiary of a trust, or a lessee for an 530
initial term of not less than thirty years of any property may 531

file an application with the tax commissioner, on forms 532
prescribed by the commissioner, requesting that such property be 533
exempted from taxation and that taxes, interest, and penalties 534
be remitted as provided in division (C) of section 5713.08 of 535
the Revised Code. 536

(2) If the property that is the subject of the application 537
for exemption is any of the following, the application shall be 538
filed with the county auditor of the county in which the 539
property is listed for taxation: 540

(a) A public road or highway; 541

(b) Property belonging to the federal government of the 542
United States; 543

(c) Additions or other improvements to an existing 544
building or structure that belongs to the state or a political 545
subdivision, as defined in section 5713.081 of the Revised Code, 546
and that is exempted from taxation as property used exclusively 547
for a public purpose; 548

(d) Property of the boards of trustees and of the housing 549
commissions of the state universities, the northeastern Ohio 550
universities college of medicine, and of the state to be 551
exempted under section 3345.17 of the Revised Code. 552

(B) The board of education of any school district may 553
request the tax commissioner or county auditor to provide it 554
with notification of applications for exemption from taxation 555
for property located within that district. If so requested, the 556
commissioner or auditor shall send to the board on a monthly 557
basis reports that contain sufficient information to enable the 558
board to identify each property that is the subject of an 559
exemption application, including, but not limited to, the name 560

of the property owner or applicant, the address of the property, 561
and the auditor's parcel number. The commissioner or auditor 562
shall mail the reports by the fifteenth day of the month 563
following the end of the month in which the commissioner or 564
auditor receives the applications for exemption. 565

(C) A board of education that has requested notification 566
under division (B) of this section may, with respect to any 567
application for exemption of property located in the district 568
and included in the commissioner's or auditor's most recent 569
report provided under that division, file a statement with the 570
commissioner or auditor and with the applicant indicating its 571
intent to submit evidence and participate in any hearing on the 572
application. The statements shall be filed prior to the first 573
day of the third month following the end of the month in which 574
that application was docketed by the commissioner or auditor. A 575
statement filed in compliance with this division entitles the 576
district to submit evidence and to participate in any hearing on 577
the property and makes the district a party for purposes of 578
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 579
the commissioner's or auditor's decision to the board of tax 580
appeals. 581

(D) The commissioner or auditor shall not hold a hearing 582
on or grant or deny an application for exemption of property in 583
a school district whose board of education has requested 584
notification under division (B) of this section until the end of 585
the period within which the board may submit a statement with 586
respect to that application under division (C) of this section. 587
The commissioner or auditor may act upon an application at any 588
time prior to that date upon receipt of a written waiver from 589
each such board of education, or, in the case of exemptions 590
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 591

5709.411, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, 592
or 5709.88 of the Revised Code, upon the request of the property 593
owner. Failure of a board of education to receive the report 594
required in division (B) of this section shall not void an 595
action of the commissioner or auditor with respect to any 596
application. The commissioner or auditor may extend the time for 597
filing a statement under division (C) of this section. 598

(E) ~~A complaint may also be filed with the commissioner or~~ 599
~~auditor by any~~ Any person, board, or officer authorized by 600
section 5715.19 of the Revised Code to file complaints or 601
counterclaims to complaints with the county board of revision 602
may file a complaint with the commissioner or auditor against 603
the continued exemption of any property granted exemption by the 604
commissioner or auditor under this section. 605

(F) An application for exemption and a complaint against 606
exemption shall be filed prior to the thirty-first day of 607
December of the tax year for which exemption is requested or for 608
which the liability of the property to taxation in that year is 609
requested. The commissioner or auditor shall consider such 610
application or complaint in accordance with procedures 611
established by the commissioner, determine whether the property 612
is subject to taxation or exempt therefrom, and, if the 613
commissioner makes the determination, certify the determination 614
to the auditor. Upon making the determination or receiving the 615
commissioner's determination, the auditor shall correct the tax 616
list and duplicate accordingly. If a tax certificate has been 617
sold under section 5721.32 or 5721.33 of the Revised Code with 618
respect to property for which an exemption has been requested, 619
the tax commissioner or auditor shall also certify the findings 620
to the county treasurer of the county in which the property is 621
located. 622

(G) Applications and complaints, and documents of any kind 623
related to applications and complaints, filed with the tax 624
commissioner or county auditor under this section are public 625
records within the meaning of section 149.43 of the Revised 626
Code. 627

(H) If the commissioner or auditor determines that the use 628
of property or other facts relevant to the taxability of 629
property that is the subject of an application for exemption or 630
a complaint under this section has changed while the application 631
or complaint was pending, the commissioner or auditor may make 632
the determination under division (F) of this section separately 633
for each tax year beginning with the year in which the 634
application or complaint was filed or the year for which 635
remission of taxes under division (C) of section 5713.08 of the 636
Revised Code was requested, and including each subsequent tax 637
year during which the application or complaint is pending before 638
the commissioner or auditor. 639

Sec. 5717.01. An appeal from a decision of a county board 640
of revision may be taken to the board of tax appeals within 641
thirty days after notice of the decision of the county board of 642
revision is mailed as provided in division (A) of section 643
5715.20 of the Revised Code. Such an appeal may be taken by the 644
county auditor, the tax commissioner, or any board, legislative 645
authority, public official, or taxpayer authorized by section 646
5715.19 of the Revised Code to file complaints or counterclaims 647
to complaints against valuations or assessments with the 648
auditor. Such appeal shall be taken by the filing of a notice of 649
appeal, in person or by certified mail, express mail, facsimile 650
transmission, electronic transmission, or by authorized delivery 651
service, with the board of tax appeals and with the county board 652
of revision. If notice of appeal is filed by certified mail, 653

express mail, or authorized delivery service as provided in 654
section 5703.056 of the Revised Code, the date of the United 655
States postmark placed on the sender's receipt by the postal 656
service or the date of receipt recorded by the authorized 657
delivery service shall be treated as the date of filing. If 658
notice of appeal is filed by facsimile transmission or 659
electronic transmission, the date and time the notice is 660
received by the board shall be the date and time reflected on a 661
timestamp provided by the board's electronic system, and the 662
appeal shall be considered filed with the board on the date 663
reflected on that timestamp. Any timestamp provided by another 664
computer system or electronic submission device shall not affect 665
the time and date the notice is received by the board. Upon 666
receipt of such notice of appeal such county board of revision 667
shall by certified mail notify all persons thereof who were 668
parties to the proceeding before such county board of revision, 669
and shall file proof of such notice with the board of tax 670
appeals. The county board of revision shall thereupon certify to 671
the board of tax appeals a transcript of the record of the 672
proceedings of the county board of revision pertaining to the 673
original complaint, and all evidence offered in connection 674
therewith. Such appeal may be heard by the board of tax appeals 675
at its offices in Columbus or in the county where the property 676
is listed for taxation, or the board of tax appeals may cause 677
its examiners to conduct such hearing and to report to it their 678
findings for affirmation or rejection. An appeal may proceed 679
pursuant to section 5703.021 of the Revised Code on the small 680
claims docket if the appeal qualifies under that section. 681

The board of tax appeals may order the appeal to be heard 682
on the record and the evidence certified to it by the county 683
board of revision, or it may order the hearing of additional 684

evidence, and it may make such investigation concerning the 685
appeal as it deems proper. 686

Section 2. That existing sections 307.699, 3735.67, 687
5715.19, 5715.27, and 5717.01 of the Revised Code are hereby 688
repealed. 689