

1 **SOME APPLICABLE REVISED CODE SECTIONS**
2 **BOARD OF REVISION**

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4 Last Updated on 9/30/21
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7 **Section 5715.01 | Tax commissioner to supervise assessments by county auditors - rules and**
8 **procedure - county board of revision.**
9

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

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

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

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

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

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

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

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

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

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

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

23
24 (ii) One-half of the amount, if any, by which the value of the land for the
25 2016 tax year, as determined under this section, section [5713.31](#) of the
26 Revised Code, and the rules adopted pursuant those sections and issued by
27 the tax commissioner for counties undergoing a reappraisal or triennial
28 update in the 2016 tax year, exceeds the value determined under division
29 (A)(3)(a)(i) of this section.

30
31 (b) In counties that undergo a reappraisal or triennial update in 2018, the current
32 agricultural use value of the land for each of the 2018, 2019, and 2020 tax years
33 shall equal the sum of the following amounts:

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

38
39 (ii) One-half of the amount, if any, by which the value of the land for the
40 2017 tax year, as determined under this section, section [5713.31](#) of the

1 Revised Code, and the rules adopted pursuant those sections and issued by
2 the tax commissioner for counties undergoing a reappraisal or triennial
3 update in the 2017 tax year, exceeds the value determined under division
4 (A)(3)(b)(i) of this section.
5

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

9 (i) The current agricultural use value of the land for that tax year, as
10 determined under this section and section [5713.31](#) of the Revised Code, and
11 rules adopted pursuant those sections, without regard to the adjustment
12 under division (A)(3)(c)(ii) of this section;
13

14 (ii) One-half of the amount, if any, by which the value of the land for the
15 2018 tax year, as determined under this section, section [5713.31](#) of the
16 Revised Code, and the rules adopted pursuant those sections and issued by
17 the tax commissioner for counties undergoing a reappraisal or triennial
18 update in the 2018 tax year, exceeds the value determined under division
19 (A)(3)(c)(i) of this section.
20

21 **(B)** The taxable value shall be that per cent of true value in money, or current agricultural use
22 value in the case of land valued in accordance with section [5713.31](#) of the Revised Code, the
23 commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules
24 shall also prescribe methods of making the appraisals set forth in section [5713.03](#) of the Revised
25 Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon,
26 determined in accordance with the uniform rules and methods prescribed thereby, shall be the
27 taxable value of the tract, lot, or parcel for all purposes of
28 sections [5713.01](#) to [5713.26](#), [5715.01](#) to [5715.51](#), and [5717.01](#) to [5717.06](#) of the Revised Code.
29 County auditors shall, under the direction and supervision of the commissioner, be the chief
30 assessing officers of their respective counties, and shall list and value the real property within their
31 respective counties for taxation in accordance with this section and
32 sections [5713.03](#) and [5713.31](#) of the Revised Code and with such rules of the commissioner. There
33 shall also be a board in each county, known as the county board of revision, which shall hear
34 complaints and revise assessments of real property for taxation.
35

36 **(C)** The commissioner shall neither adopt nor enforce any rule that requires true value for any
37 tax year to be any value other than the true value in money on the tax lien date of such tax year or
38 that requires taxable value to be obtained in any way other than by reducing the true value, or in
39 the case of land valued in accordance with section [5713.31](#) of the Revised Code, its current
40 agricultural use value, by a specified, uniform percentage.
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1 **Section 5715.02 | Members of county board of revision - hearing board - quorum - power to**
2 **administer oaths.**

3
4 The county treasurer, county auditor, and a member of the board of county commissioners selected
5 by the board of county commissioners shall constitute the county board of revision, or they may
6 provide for one or more hearing boards when they deem the creation of such to be necessary to the
7 expeditious hearing of valuation complaints. Each such official may appoint one qualified
8 employee from the official's office to serve in the official's place and stead on each such board for
9 the purpose of hearing complaints as to the value of real property only, each such hearing board
10 has the same authority to hear and decide complaints and sign the journal as the board of revision,
11 and shall proceed in the manner provided for the board of revision by
12 sections [5715.08](#) to [5715.20](#) of the Revised Code. Any decision by a hearing board shall be the
13 decision of the board of revision.

14
15 A majority of a county board of revision or hearing board shall constitute a quorum to hear and
16 determine any complaint, and any vacancy shall not impair the right of the remaining members of
17 such board, whether elected officials or appointees, to exercise all the powers thereof so long as a
18 majority remains.

19 Each member of a county board of revision or hearing board may administer oaths.
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22
23 **Section 5715.07 | Public inspection of documents relating to assessments.**

24
25 All files, statements, returns, reports, papers, or documents of any kind relating to the assessment
26 of real property which are in the office of a county auditor or county board of revision or in the
27 official custody or possession of such officer or board shall be open to public inspection.

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30 **Section 5715.11 | Duty of county board of revision to hear complaints.**

31
32 The county board of revision shall hear complaints relating to the valuation or assessment of real
33 property as the same appears upon the tax duplicate of the then current year. The board shall
34 investigate all such complaints and may increase or decrease any such valuation or correct any
35 assessment complained of, or it may order a reassessment by the original assessing officer.
36
37

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

39
40 The county board of revision shall not increase any valuation without giving notice to the person
41 in whose name the property affected thereby is listed and affording him an opportunity to be heard.
42 Such notice shall describe the real property, the tax value of which is to be acted upon, by the
43 description thereof as carried on the tax list of the current year, and shall state the name in which
44 it is listed; such notice shall be served by delivering a copy thereof to the person interested, by
45 leaving a copy at the usual place of residence or business of such person, or by sending the same

1 by registered letter mailed to the address of such person. If no such place of residence or business
2 is found in the county, then such copies shall be delivered or mailed to the agent in charge of such
3 property. If no such agent is found in the county, such notice shall be served by an advertisement
4 thereof inserted once in a newspaper of general circulation in the county in which the property is
5 situated. Notices to the respective persons interested in different properties may be united in one
6 advertisement under the same general heading. Notices served in accordance with this section shall
7 be sufficient.
8
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10 **Section 5715.13 | Application for decrease in valuation; electronic complaint and application.**

11
12 (A) Except as provided in division (B) of this section, the county board of revision shall not
13 decrease any valuation unless a party affected thereby or who is authorized to file a complaint
14 under section [5715.19](#) of the Revised Code makes and files with the board a written application
15 therefor, verified by oath and signature, showing the facts upon which it is claimed such decrease
16 should be made.
17

18 (B) The county board of revision may authorize a policy for the filing of an electronic complaint
19 under section [5715.19](#) of the Revised Code and the filing of an electronic application therefor
20 under this section, subject to the approval of the tax commissioner. An electronic complaint need
21 not be sworn to, but shall contain an electronic verification and shall be subscribed to by the person
22 filing the complaint: "I declare under penalties of perjury that this complaint has been examined
23 by me and to the best of my knowledge and belief is true, correct, and complete."
24
25

26 **Section 5715.19 | Complaint against valuation or assessment - determination of complaint -**
27 **tender of tax - determination of common level of assessment.**
28

29 (A) As used in this section, "member" has the same meaning as in section [1705.01](#) or [1706.01](#) of
30 the Revised Code as applicable, "internet identifier of record" has the same meaning as in
31 section [9.312](#) of the Revised Code, and "interim period" means, for each county, the tax year to
32 which section [5715.24](#) of the Revised Code applies and each subsequent tax year until the tax year
33 in which that section applies again.
34

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

40 (a) Any classification made under section [5713.041](#) of the Revised Code;

41
42 (b) Any determination made under section [5713.32](#) or [5713.35](#) of the Revised
43 Code;

44
45 (c) Any recoupment charge levied under section [5713.35](#) of the Revised Code;

1
2 (d) The determination of the total valuation or assessment of any parcel that appears
3 on the tax list, except parcels assessed by the tax commissioner pursuant to
4 section [5727.06](#) of the Revised Code;

5
6 (e) The determination of the total valuation of any parcel that appears on the
7 agricultural land tax list, except parcels assessed by the tax commissioner pursuant
8 to section [5727.06](#) of the Revised Code;

9
10 (f) Any determination made under division (A) of section [319.302](#) of the Revised
11 Code.

12
13 If such a complaint is filed by mail or certified mail, the date of the United States postmark
14 placed on the envelope or sender's receipt by the postal service shall be treated as the date
15 of filing. A private meter postmark on an envelope is not a valid postmark for purposes of
16 establishing the filing date.

17 Any person owning taxable real property in the county or in a taxing district with territory
18 in the county; such a person's spouse; a tenant of the property owner, if the property is
19 classified as to use for tax purposes as commercial or industrial, the lease requires the tenant
20 to pay the entire amount of taxes charged against the property, and the lease allows, or the
21 property owner otherwise authorizes, the tenant to file such a complaint with respect to the
22 property; an individual who is retained by such a person or tenant and who holds a
23 designation from a professional assessment organization, such as the institute for
24 professionals in taxation, the national council of property taxation, or the international
25 association of assessing officers; a public accountant who holds a permit under
26 section [4701.10](#) of the Revised Code, a general or residential real estate appraiser licensed
27 or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under
28 Chapter 4735. of the Revised Code, who is retained by such a person or tenant; if the person
29 or tenant is a firm, company, association, partnership, limited liability company, or
30 corporation, an officer, a salaried employee, a partner, or a member of that person or tenant;
31 if the person or tenant is a trust, a trustee of the trust; the board of county commissioners;
32 the prosecuting attorney or treasurer of the county; the board of township trustees of any
33 township with territory within the county; the board of education of any school district with
34 any territory in the county; or the mayor or legislative authority of any municipal
35 corporation with any territory in the county may file such a complaint regarding any such
36 determination affecting any real property in the county, except that a person owning taxable
37 real property in another county may file such a complaint only with regard to any such
38 determination affecting real property in the county that is located in the same taxing district
39 as that person's real property is located. The county auditor shall present to the county
40 board of revision all complaints filed with the auditor.

41
42 (2) No person, board, or officer shall file a complaint against the valuation or assessment
43 of any parcel that appears on the tax list if it filed a complaint against the valuation or
44 assessment of that parcel for any prior tax year in the same interim period, unless the
45 person, board, or officer alleges that the valuation or assessment should be changed due to

1 one or more of the following circumstances that occurred after the tax lien date for the tax
2 year for which the prior complaint was filed and that the circumstances were not taken into
3 consideration with respect to the prior complaint:

4 (a) The property was sold in an arm's length transaction, as described in
5 section [5713.03](#) of the Revised Code;
6

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

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

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

11 (3) If a county board of revision, the board of tax appeals, or any court dismisses a
12 complaint filed under this section or section [5715.13](#) of the Revised Code for the reason
13 that the act of filing the complaint was the unauthorized practice of law or the person filing
14 the complaint was engaged in the unauthorized practice of law, the party affected by a
15 decrease in valuation or the party's agent, or the person owning taxable real property in the
16 county or in a taxing district with territory in the county, may refile the complaint,
17 notwithstanding division (A)(2) of this section.
18

19 (4)

20 (a) No complaint filed under this section or section [5715.13](#) of the Revised Code
21 shall be dismissed for the reason that the complaint fails to accurately identify the
22 owner of the property that is the subject of the complaint.
23

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

28 (5) Notwithstanding division (A)(2) of this section, a person, board, or officer may file a
29 complaint against the valuation or assessment of any parcel that appears on the tax list if it
30 filed a complaint against the valuation or assessment of that parcel for any prior tax year
31 in the same interim period if the person, board, or officer withdrew the complaint before
32 the complaint was heard by the board.

33 **(B)** Within thirty days after the last date such complaints may be filed, the auditor shall give
34 notice of each complaint in which the stated amount of overvaluation, undervaluation,
35 discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen
36 thousand five hundred dollars to each property owner whose property is the subject of the
37 complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of
38 education whose school district may be affected by the complaint. Within thirty days after
39 receiving such notice, a board of education; a property owner; the owner's spouse; a tenant of the

1 owner, if that tenant would be eligible to file a complaint under division (A) of this section with
2 respect to the property; an individual who is retained by such an owner or tenant and who holds a
3 designation from a professional assessment organization, such as the institute for professionals in
4 taxation, the national council of property taxation, or the international association of assessing
5 officers; a public accountant who holds a permit under section [4701.10](#) of the Revised Code, a
6 general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised
7 Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained
8 by such an owner or tenant; or, if the owner or tenant is a firm, company, association, partnership,
9 limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a
10 member, or trustee of that owner or tenant, may file a complaint in support of or objecting to the
11 amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or
12 incorrect determination stated in a previously filed complaint or objecting to the current valuation.
13 Upon the filing of a complaint under this division, the board of education, property owner, or
14 tenant shall be made a party to the action.
15

16 (C) Each board of revision shall notify any complainant and also the property owner, if the
17 property owner's address is known, when a complaint is filed by one other than the property owner,
18 not less than ten days prior to the hearing, either by certified mail or, if the board has record of an
19 internet identifier of record associated with the owner, by ordinary mail and by that internet
20 identifier of record of the time and place the same will be heard. The board of revision shall hear
21 and render its decision on a complaint within one hundred eighty days after the last day a complaint
22 may be filed with the board under division (A)(1) of this section or, if a complaint is filed within
23 thirty days after receiving notice from the auditor as provided in division (B) of this section, within
24 one hundred eighty days after such filing.

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

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

4 (1) If the amount finally determined is less than the amount billed but more than the amount
5 tendered, the taxpayer shall pay interest at the rate per annum prescribed by
6 section [5703.47](#) of the Revised Code, computed from the date that the taxes were due on
7 the difference between the amount finally determined and the amount tendered. This
8 interest charge shall be in lieu of any penalty or interest charge under section [323.121](#) of
9 the Revised Code unless the taxpayer failed to file a complaint and tender an amount as
10 taxes or recoupment charges within the time required by this section, in which case
11 section [323.121](#) of the Revised Code applies.
12

13 (2) If the amount of taxes finally determined is equal to or greater than the amount billed
14 and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by
15 section [5703.47](#) of the Revised Code from the date the taxes were due on the difference
16 between the amount finally determined and the amount tendered, such interest to be in lieu
17 of any interest charge but in addition to any penalty prescribed by section [323.121](#) of the
18 Revised Code.
19

20 (F) Upon request of a complainant, the tax commissioner shall determine the common level of
21 assessment of real property in the county for the year stated in the request that is not valued under
22 section [5713.31](#) of the Revised Code, which common level of assessment shall be expressed as a
23 percentage of true value and the common level of assessment of lands valued under such section,
24 which common level of assessment shall also be expressed as a percentage of the current
25 agricultural use value of such lands. Such determination shall be made on the basis of the most
26 recent available sales ratio studies of the commissioner and such other factual data as the
27 commissioner deems pertinent.
28

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

35 (H) In case of the pendency of any proceeding in court based upon an alleged excessive,
36 discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may
37 tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as
38 set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not
39 accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.
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1 **Section 5715.20 | Certification of action of county board of revision - time for appeal.**
2

3 (A) Whenever a county board of revision renders a decision on a complaint filed under
4 section [5715.19](#) of the Revised Code or on an application for remission under section [5715.39](#) of
5 the Revised Code, it shall give notice of its action to the person in whose name the property is
6 listed or sought to be listed and, if the complainant or applicant is not the person in whose name
7 the property is listed or sought to be listed, to the complainant or applicant. The notice shall be
8 given either by certified mail or, if the board has record of an internet identifier of record associated
9 with a person, by ordinary mail and by that internet identifier of record as defined in
10 section [9.312](#) of the Revised Code. A person's time to file an appeal under section [5717.01](#) of the
11 Revised Code commences with the mailing of notice of the decision to that person as provided in
12 this section. The tax commissioner's time to file an appeal under section [5717.01](#) of the Revised
13 Code commences with the last mailing to a person required to be mailed notice of the decision as
14 provided in this division.
15

16 (B) The tax commissioner may order the county auditor to send to the commissioner the
17 decisions of the board of revision rendered on complaints filed under section [5715.19](#) of the
18 Revised Code or on applications for remission filed under section [5715.39](#) of the Revised Code in
19 the manner and for the time period that the commissioner prescribes. Nothing in this division
20 extends the commissioner's time to file an appeal under section [5717.01](#) of the Revised Code.
21
22

23 **Section 5715.21 | Payment of tax shall not abate complaint or appeal.**
24

25 Payment of the whole or any part of any real property tax or assessment for any year or any
26 recoupment charge as to which a complaint or appeal is pending shall not abate the complaint or
27 appeal or in any way affect the hearing and determination thereof.
28