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Ohio – 2018 Legislative Changes

Failing to accurately identify the property owner on a Complaint Against Valuation form no longer grounds for dismissal.

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A property owner's Complaint Against Valuation is subject to being dismissed if it fails to accurately reflect statutory required core information about the case. Correctly identifying the property owner would seem like an obvious requirement. For decades, Ohio school districts would immediately seek dismissal of a tax appeal when the CAV form did not accurately reflect the property owner's name. Not too long ago, beginning with *Groveport Madison Local Schs. Bd. of Educ. v. Franklin County Bd. of Revision*, 137 Ohio St.3d 266, the Ohio Supreme Court held that a Board of Revision was not authorized to dismiss a Complaint for failing to correctly identify the property owner on the form since doing so was not statutorily required.

The Ohio legislature recently took action to codify that court decision. Effective February 5, 2018, Ohio Revised Code § 5715.19 has been updated to explicitly prohibit Boards of Revision from dismissing Complaints for failing to properly identify the property owner. The new language appears in § 5715.19(A)(4)(a)&(b).

If the form submitted to the Board of Revision does not correctly identify the property owner, then the County Auditor must use due diligence to identify the property owner's identity so that notice of any hearing can be directed to the correct person or entity.

The person or entity filing a tax appeal must still identify the correct parcel number (Questions 6 & 8) and correctly calculate the change of market value being sought (Question 8). The party filing a Complaint Against Valuation must still have standing to do so and must be cognizant of other potential procedural pitfalls contained on the complaint against valuation form.



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DISCLAIMER – These materials have been prepared for general educational purposes only and are not intended as legal advice for any specific case. The reader is strongly encouraged to seek professional legal representation with respect to the filing of any proceedings by the Board of Revision or the Ohio Board of Tax Appeals.

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