



## Reminder on Tax Valuation Appeal Deadline

January 29, 2013

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Public school administrators and finance officers are reminded that the deadline for challenging a taxpayer's request for a property tax reduction is approaching soon. The last day for a taxpayer to initiate a property tax valuation appeal falls on March 31 each year. If the requested change in value is at least \$17,500, then the county auditor must notify your school district of the property tax valuation complaint, and your district can make itself a party to the case (to oppose the reduction in property value) by filing a "counter-complaint" with the county board of revision. Your district must file its counter-complaint within 30 days of receiving notice of the tax appeal from the county auditor. Counter-complaints filed after more than 30 days are too late and will fail to make your district a party to the case or to any subsequent appeal. (See [ORC 5715.19](#).)

Due to the technical nature of the underlying issues, and the complexity of school funding itself, caution must be exercised in the pursuit of any tax valuation appeal. Boards of education are advised to seek competent legal counsel to assess the potential financial benefits of any appeal, and to devise an appropriate strategy for litigation and/or or negotiation with the taxpayers involved.

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Special thanks to tax practitioner [Jon Brollier](#) for his advice in preparing this Bricker Bullet. Jon invites your follow-up questions and can be reached at 614-227-8805 or [jbrollier@bricker.com](mailto:jbrollier@bricker.com).

Questions concerning the above may be referred to the attorneys of the [Bricker & Eckler Education Group](#).

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