



Deadline to participate in property tax valuation appeals is March 31

March 17, 2017

Ohio law permits property owners and school districts to participate in administrative appeals regarding the valuation of real estate. School districts derive substantial revenue from property taxes, while property owners seek to reduce their tax burdens. These adverse interests result in a significant number of appeals each year, which can substantially affect tax payments and school revenue.

The county board of revision — composed of three elected officials — hears these tax appeals, and owners or school districts may appeal the board of revision's decision to the Ohio Board of Tax Appeals or the county court of common pleas.

The deadline to initiate property tax valuation appeals falls on March 31 each year. These complaints relate to a property's value for the preceding tax year. For example, March 31, 2017, is the deadline for property owners and school districts to initiate complaints for tax year 2016. Complaints must be filed with the county auditor.

If the requested change in value meets a certain threshold, the county auditor must notify the school district of the property tax valuation complaint and the school district can make itself a party to the case (to oppose the reduction in property value) by filing a "counter-complaint" with the board of revision. Importantly, the school district must file its counter-complaint within 30 days of receiving notice of the tax appeal from the county auditor. Counter-complaints filed more than 30 days after the county auditor has provided this notice are too late and fail to make the school district a party to the case or to any subsequent appeal.

Some school districts also choose to track recent sales of properties in their districts and initiate tax appeals to increase the value of properties that have sold for more than the auditor's original value. The deadline for filing increase complaints also falls on March 31 each year. Other districts participate in tax appeals only when property owners seek to reduce property values.

Because property tax valuation disputes can be complex, many school districts find it beneficial to receive guidance from legal counsel about the board of revision process.

Authors



Tess G. Tannehill

Partner

Columbus

614.227.2347

ttannehill@bricker.com