

FRANKLIN COUNTY BOARD OF REVISION

RULES OF PRACTICE AND PROCEDURE

1. Rules

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at (373 S. High St., Columbus, Ohio 43215) and shall be open Monday through Friday, from eight a.m. to five p.m., legal holidays and announced closings excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners, or their respective statutorily appointed designee.
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning hearings are public record and may be copied, electronically transferred or displayed on the Auditor's website. **WARNING:** Filers should not put certain types of personal, identifying information in documents submitted to the Board of Revision. If the document contains personal identifying information, that information should be blacked out or redacted before it is submitted to the Board of Revision for filing. The Board of Revision will not review documents filed to confirm that personal identifying information has been omitted. The responsibility to omit personal identifiers rests solely with the party submitting the document. Personal identifying information includes but is not limited to social security and taxpayer identification numbers, names of minor children, dates of birth, financial account numbers, driver's license numbers, and alien registration numbers.

Any person has the right to request the Board of Revision to blackout or redact any information pertaining to any personal identifying information contained in document(s) submitted to the Board of Revision. The request must be made in writing by U.S. mail, facsimile, or electronic transmission or hand delivered to the Board of Revision.

- (E) Each member's vote shall be recorded on the record as cast.

3. Service

- (A) All pleadings, briefs, papers and other documents filed with the Board, subsequent to the filing of the complaint, should be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service or other information indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address.

4. Copies

Any document that is filed with the Board shall be filed as one (1) copy in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

5. Appearance And Practice Before The Board

- (A) Practice before the Board of Revision is limited to owners of record, spouses of the owners of record, attorneys at law representing the owner and in some circumstances, trustees, corporate officers and members of an LLC. Questions about specific situations concerning authority to practice before the board must be directed to your attorney.
- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

6. Complaints-Filings

- (A) The complaint shall be filed with the county auditor, once the tax abstract has been certified (around December 1st of each year), and on or before the thirty-first day of March (as periodically adjusted for weekends/holidays) of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the deadline, usually March 31, must by law be dismissed by the Board. A United States Postal Service postmark is proof of timely filing. The complaint (DTE Form 1) should be filled out in its entirety; failure to do so may result in a dismissal. The burden of proof of prompt filing is on the person who files the complaint or counter-complaint.
- (B) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to

the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.

- (C) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- (D) Failure to produce documentation in the manner prescribed by the Board may result in the Board having less opportunity to review pertinent evidence and could result in an adverse value decision.

7. Preliminary Motions

- (A) Any preliminary motion made by a party should be presented to the Board at least ten days before the scheduled hearing.
- (B) The Board may seek legal advice from its statutory counsel prior to ruling on any motions.

8. Hearings

- (A) The Board's Secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. For good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the Board by contacting the Board within seven calendar days of receipt of the notice of the scheduled hearing. In order to assure efficient processing of complaints, it is the goal of the Board to grant only one continuance per party. Continuance requests received less than 12 days prior to the scheduled hearing are subject to denial absent a showing of good cause. The Board does not generally consider the following to be good cause for a short notice or multiple continuance requests: 1. The party seeking the continuance is not ready to present their case for hearing; 2. Scheduling conflicts, with or without documentation, which could have permitted the Board to alter or reschedule hearings had proper advance notice been provided.

All continuance requests except those automatically approved by the Board will be reviewed on a case by case basis.

- (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service. Complainants who do not pick up their certified mail risk the case proceeding without their presence, and/or the loss of appeal rights for failure to timely file an appeal of this Board's decision.
- (C) All hearings shall be open to the public and shall be recorded.
- (D) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
- (F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit commentary. This helps to assure that other scheduled complainants are not delayed.
- (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

9. Order of Hearing

- (A) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office may be represented by a qualified witness who shall testify last.
- (B) The Board may interrupt or examine the parties and their witnesses at any time.
- (C) Cross-examination will be permitted between parties, at the Board's discretion, as time permits.

10. Evidence

The Board may give less evidentiary value to any document or exhibit which is offered to prove value which has been prepared by a person not present at the hearing and is therefore not available for examination by the Board.

All evidence is requested to be sent and received by the Board and any opposing party, if applicable, seven (7) business days prior to the hearing and must relate to the lien date (January 1) of the tax year(s) at issue.

Types of Evidence:

(A) Residential Property

1. Arms-length sale, documented by recorded deed, closing statement (HUD-1), purchase contract, and/or conveyance fee statement (DTE 100).
2. Recent appraisal report of the subject property made for tax valuation purposes, and authenticated by the appraiser during the hearing. Other opinions of value may be considered and given consideration.
3. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
4. Dated interior/exterior photos of the property and comparable properties showing the condition.
5. New construction costs certified by the builder and should include both hard and soft costs.

6. Tax Map, Topography Map or Plat Map, showing the subject property.

(B) Commercial or Income Producing Property Evidence (if applicable)

The owner should submit the following information seven (7) business days prior to the hearing and must relate to the lien date (January 1) of the tax year:

1. Complete income and expense information for the tax year for which the complaint was filed and the two previous years.
2. Rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rent changes that took place that year, including any rent reductions and other incentives.
3. The Board may request additional information prior to the hearing or at the time of the hearing. The owner shall be given sufficient time in which to prepare such information. All financial information shall be verified as follows:
 - a. Income and expense information shall be set forth in a statement(s) prepared by an independent accountant, including all notes and other material included in such audited statement(s); or
 - b. The owner or manager of the property, who has personal knowledge of the operations of the property, shall appear as a witness before the Board and be prepared to testify as to the accuracy and completeness of the financial information.

11. Failure to Submit Requested Information:

The Board shall decide a complaint based on the evidence in the record, if the complainant fails to appear or fails to submit any information.

12. Request For Narrative Appraisal

The Board may request, either before or at the time of the hearing, that a narrative appraisal be submitted. The Board shall give the owner sufficient time in which to have the appraisal prepared and shall hold the complaint pending during such time. Failure to submit an appraisal, after a request by the Board, shall cause the Board to decide the case based on the evidence in the record.

13. Hearsay Evidence

The Board will not accept hearsay evidence, in the form of documents or oral testimony, concerning (A) the terms and conditions of a sale or the motives of the parties to the sale; (B) the owner's opinion of the value of the property; (C) financial data; or (D) the conditions or operations of the property. A person with actual first-hand knowledge of these matters must be present to testify before the Board.

14. Qualified Expert Appraiser

Qualification as an expert appraiser must be based upon either of the following:

- (A). Designation by a national appraisal organization or society sufficient to indicate a good standing in the appraisal profession;
- (B). Satisfactory completion of courses of instruction in appraisal theory and practice, and actual full-time practice as an appraiser of such a length of time to indicate a professional expertise in appraisals.

The Board will rule on the appraisal qualifications of any such witness before he or she is permitted to testify or to present appraisal evidence.

15. Independent Expert

Persons who have an interest in the case, in the form of a contingent fee or other form of compensation directly or indirectly based upon the outcome of the case, shall not be permitted to give appraisal evidence or an opinion of value to the Board. All agents or other representatives presenting evidence to the Board should be prepared to present a copy of their contract with the owner to the Board at the time of the hearing.

16. Letter of Appraisals

The Board is reluctant to accept letter appraisals or tentative opinions of value from an appraiser without sufficient supporting market data in the form of verified comparable sales, verified rent comparables, or cost data. The Board will give little evidentiary value to letter appraisals. An unsupported opinion of value will be entered into the record for purposes of completing the record for appeal.

17. Failure of Owner or Knowledgeable Person to Appear

Failure of the owner or other persons with actual first-hand knowledge of the operations and financial aspects of the property, to appear in support of a complaint, shall require the Board to decide the case based upon the evidence in the record.

18. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement in order to obtain legal advice.

19. Briefs

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may request briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a requested brief within the time limit, the Board may exclude the brief from its consideration.
- (B) One complete and accurately conformed copy of each brief shall be filed with the signed original and served upon the opposing party

20. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

21. Dismissal For Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

22. Decisions

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by certified mail.

23. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

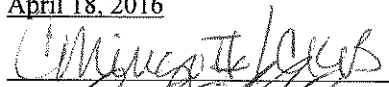
24. Fees

Anyone requesting a copy of any document of this Board shall be charged a standard fee as set for all public records requests

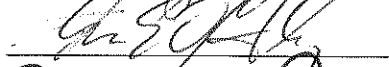
Adopted on:

April 18, 2016

County Auditor



County Commissioner



County Treasurer

