

Board of Revision



Franklin County • Ohio

FILING A MANUFACTURED HOME VALUE COMPLAINT TO THE BOARD OF REVISION

INSTRUCTIONS FOR FORM DTE-1M

The Board of Revision hears complaints on the current Auditor's appraised value of your home, not the tax dollars you pay.

- Please be advised that the Board of Revision (BOR) currently has jurisdiction for the **2023 tax year only**. No prior years will be considered.
- The BOR will accept complaints for the 2023 tax year from November 10, 2022 through March 31, 2023.
- Complaints may be filed:
 - By mail (373 S. High St, 20th Fl, Columbus, OH 43215) postmarked no later than March 31, 2023;
 - by email (BOR@franklincountyohio.gov); or
 - by fax (614-525-6252)
- **Please provide an email address on your complaint form to receive notices by both email and mail. If you do not include an email address, notices will be sent by certified mail.**
- You must state your opinion of value on line 9 of the complaint form. Below is an example of line 9.

9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
XXXXX	50000	100000	50000

- Please sign and date the complaint form.
- If the owner of a home is an entity rather than an individual, the complaint form may need to be signed by an attorney. Any legal questions concerning this issue should be discussed with your personal attorney.
- If you are filing because of a recent sale or appraisal, please submit supporting documents with your complaint to expedite the process. Supporting documents for a recent sale include the settlement statement, purchase contract, deed, and conveyance fee statement. Please include the full appraisal, if applicable.
- Failure to fill out the complaint form accurately and completely may result in the dismissal of your complaint.
- Please complete the Residential Data Form, if applicable, to ensure that the information the office has on record is accurate. This form can be found online through the Auditor's Form Center here: www.franklincountyauditor.com/auditor-office/form-center.
- **Prepare for your hearing now** – the Board rarely grants continuances. If you fail to appear at your hearing, the Board will rely on any evidence previously submitted.
- All decisions are held for 35 days pending an appeal. Once that time has expired, the Board of Revision will notify the Auditor of the change in value. If you received a change in value, an adjustment will be made in approximately 60 days and, if your property's appraised value decreased, a refund or credit will be issued.
- You may appeal your decision by filing the proper Notice of Appeal with either the Ohio Board of Tax Appeals or the Franklin County Court of Common Pleas. Appeals must be filed within 30 days of your decision notice.
- For the complete BOR Rules of Practice & Procedure, please visit www.franklincountyauditor.com/real-estate/board-of-revision.
- If you have any questions, please contact the BOR at (614) 525-3913 or BOR@franklincountyohio.gov.