



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 412
134th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 412's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Reps. Stoltzfus and Roemer

Local Impact Statement Procedure Required: Yes

Philip A. Cummins, Senior Economist

Highlights

- Bill requirements that the Board of Tax Appeals (BTA) (1) publish on its website the mailing address to which notices of appeal are to be filed with the agency, and (2) provide written notice to appellants of receipt of appeals are current agency practice so would entail no added outlays.
- Resumption of a past BTA practice, providing appellants with other addresses for required notices, may result in additional costs to ensure that such addresses are always current. BTA is funded solely by the GRF.
- Similar requirements on each county board of revision (BOR) may increase costs for county BORs and county auditors.
- BTA, a county auditor, or a BOR must accept a complaint or notice of appeal filed late if the complaint or notice was timely filed to an incorrect address published on BTA's or the BOR's website.

Detailed Analysis

The bill enacts three general sets of requirements, summarized above. Effects on the Board of Tax Appeals (BTA) and boards of revision (BORs) are discussed below.

Board of Tax Appeals

BTA currently has the mailing address on its website for filing notices of appeal with BTA, and issues docketing letters to parties that provide the notice required by the bill. Thus the agency already complies with these bill requirements.

However, a contact with BTA indicated concern that the bill may result in added costs for BTA to ensure that any address information provided is updated each time a case is filed.

Continuing law requires appellants to give notice of an appeal not only to BTA but also to the appropriate board of revision or other party to the decision being appealed. In the past, BTA made available through its website address information for these other parties to which notice of appeal was required.

An address could be incorrect because it is not the current address of the addressee. This could happen because of a change of address, for example. Alternatively, an address could be the incorrect address to which to send the required notice because the addressee to whom the notice is sent is not the party required by law to be notified. For example, if a county BOR is required to be notified of an appeal to BTA, a notice instead sent to that county's prosecuting attorney would be a notice sent to an incorrect address.

BTA is funded solely by the GRF.

Boards of revision

The bill's requirement that each BOR publish on its website the address to which complaints are filed with the county auditor could result in significant expense for counties, as most BORs do not have their own websites, but use the auditors' websites, according to information provided by the County Auditors Association of Ohio. The wording of the bill calls for each BOR to publish on its website the address to which to send complaints, so complying with this requirement would entail the expense of setting up and operating websites for those BORs that lack websites currently.

County auditors surveyed expressed concern about the cost of sending confirmation of receipt of complaints by regular mail, which is not a practice now. Mailing confirmations would require personnel time as well as postage and materials. For filings that are electronic, such as filing by email, a county could generate a notice electronically when the electronic filing is received. Any change to add this software feature potentially could require an upfront payment or ongoing payments to the vendor providing the software.

Annual filings of complaints with BORs appear to number in the tens of thousands per year statewide. Testimony in 2019 indicated that Cuyahoga County, with about 10% of the state's real property valuation, received 72,994 complaints for 2012 through 2018 and expected another 6,000 complaints before the filing deadline for 2018.¹ Even if complaints per dollar of valuation are higher in Cuyahoga County than in other counties, these figures appear to indicate tens of thousands of BOR complaints per year in the state.²

HB0412IN/zg

¹ Shelley Davis, Cuyahoga County Board of Revisions Administrator, testifying March 26, 2019, on H.B. 47 (133rd General Assembly) before the House Ways and Means Committee.

² During the 2012-2018 period, Cuyahoga County underwent two reappraisals and one update. Revaluations from reappraisals and updates tend to result in more complaints to BORs than in other years.