

CRAWFORD COUNTY BOARD OF REVISION RULES OF PROCEDURE

Rules

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

Organization

(A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 112 E. Mansfield Street, Bucyrus, Ohio 44820.

(B) The Board shall consist of the Auditor, Treasurer, and President of the County Commissioners or their statutorily appointed designees.

(C) All sessions of the Board shall be open to the public.

(D) All proceedings of the Board shall be a public record and each member's vote shall be recorded on the record as cast.

Complaints-Filings

- A complaint filing period is January 1 through March 31. Complaints filed after the March 31 deadline will be dismissed by the Board.
- Ohio law requires that any complaint, increasing or decreasing, the taxable value of a property at least \$17,500 or more is subject to notification to the affected school district; or in the case of a school district complaint, the affected property owner.
- Within thirty-days after receiving such notice, a board of education or property owner, may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value.
- Upon the filing of a counter-complaint, the board of education or property owner shall be made a party to the hearing.
- The complaint form must be completed in its entirety.
- If the complaint form is not properly completed, the Board of Revision will be required to either dismiss the complaint or will lack jurisdiction to hear the complaint.
- It is recommended that any relevant evidence be submitted when the complaint is filed.
- Relevant evidence may include purchase agreements, listing contracts, closing statements, appraisal reports, income and expense statements, comparable sales, Comparative Market Analysis (CMA) of similar properties that have sold, building costs, rent rolls, etc.
- Failure to present evidence may result in no change being made to the property value.

Hearing Notices and Reschedules

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- The County Auditor, as Secretary to the Board of Revision, shall schedule each complaint for hearing.
- A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint not less than ten days prior to the hearing.
- The Board of Revision shall grant one request for a reschedule of the hearing date from the original complainant and the counter-complainant.
- This request for reschedule shall be in writing, either mailed to or faxed to the County Auditor so it arrives in the County Auditor's Office at least five days prior to the scheduled hearing date.
- All postponements are solely at the discretion of the Board of Revision, as are re-scheduling dates.

Hearings

- Ohio law allows the Board of Revision to call persons before it and examine them under oath. As such, any person giving testimony will be required to take an oath prior to providing any testimony.
- Any person who is a party to the complaint may appear.
- The owner of a property is considered competent to testify as to the value of his/her own property and need not qualify as an expert.
- Qualifications of a witness as an expert should be made at the start of the witness testimony.
- The author of written evidence should be available for examination at the hearing.
- Testimony as to comparable properties, their values and recent sales values will be considered expert testimony and in the case of testimony, other than the property owner, be subject to the qualifications listed above.
- Hearsay evidence is not permitted.

Decisions

- All decisions by the Board are a matter of public record.
- Copies of Board decisions will be mailed to all parties by certified mail. In most cases, a decision will be mailed within two weeks of the actual hearing.

Appeals

- An appeal of a Board of Revision decision must be filed with the Ohio Board of Tax Appeals or with Crawford County Common Pleas Court within thirty days after notice of the decision is mailed.

Estimated Payments

- Taxpayers are required to pay the taxes due on a property, even when there is a complaint pending with the Board of Revision.
- Taxpayers are provided the opportunity to make payments based on their opinion of value that is listed on the complaint form.
- Failure to make the required payments could result in additional penalties.