

ORIGINAL

IN THE SUPREME COURT OF OHIO
STATE OF OHIO
FROM THE BOARD OF TAX APPEALS

AKRON CITY SCHOOL DISTRICT)
BOARD OF EDUCATION)
)
)
Appellee)
)
vs.)
)
SUMMIT COUNTY BOARD OF)
REVISION, SUMMIT COUNTY)
FISCAL OFFICER, and the TAX)
COMMISSIONER OF THE STATE)
OF OHIO)
Appellees)
)
and)
)
ROGER L. BARKOFF AND)
SHARON L. BARKOFF)
)
Appellant)

SUPREME COURT CASE
NUMBER 2012-1542

BOARD OF TAX APPEALS
CASE NO: 2009-K-3018

BRIEF OF APPELLEES SUMMIT COUNTY BOARD OF REVISION AND
SUMMIT COUNTY FISCAL OFFICER

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STATEMENT OF THE FACTS

Appellee Akron City School District Board of Education (hereinafter the "BOE") filed a Complaint Against the Valuation of Real Property with the Appellee Summit County Board of Revision (hereinafter the "BOR") in regards to a parcel of land owned by Appellants Rodger L and Sharon L. Barkoff, as Trustees. (hereinafter the "Barkoffs") The BOE sought an increase in the taxable value of the parcel of land located in the Akron City School district for the tax year 2008: Parcel Number 67-61048, then valued at a taxable value of \$315,810.00 to be increased to \$492,450.00, or a market value increase to \$1,407,000.00. The BOE alleged that there was a sale of the property on August 11, 2005 in the total amount of \$1,407,000.00. Appellants Barkoffs sought to maintain the current taxable value of \$315,810.00. A hearing was subsequently held before the Summit County Board of Revision.

At the hearing, the BOE presented the Real Property Conveyance Fee Statement and Deed for the sale of August 11, 2005. (Record from the Board of Revision). The Barkoffs did not appear at the BOR hearing but their counsel did and argued that the sale was not recent. (Audio record). The Board of Revision issued its decision on September 18, 2009, finding no value change should be made to the true taxable value of Parcel Number 67-61048. (Record from Board of Revision) The BOE filed its appeal of this decision to the Board of Tax appeals. All parties waived appearance at the hearing before the Board of Tax Appeals (hereinafter the "BTA"). The BTA issued its decision on August 16, 2012, finding that the Barkoffs had not presented evidence to rebut the presumptions accorded to the sale, and raising the taxable value of the parcel to \$495,450.00. The Barkoffs filed this appeal of the decision of the BTA.

LAW AND ARGUMENT

PROPOSITION OF LAW NO. 1

WHEN AN ASSESSMENT IS MADE UNDER R.C. 5713.03 THAT DOES NOT USE A SALE SEVERAL YEARS FROM THE ASSESSMENT DATE, IT IS THE COMPLAINING PARTY'S BURDEN TO SHOW THAT THE SALE IS RECENT.

ASSIGNMENT OF ERROR NO. 1

The Board of Tax Appeals decision and order using a sale that occurred 28 months prior to the tax lien date to determine value when no evidence was submitted to show that the sale was "recent" is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 2

The Board of Tax Appeals decision and order adopting the use of a sale rejected by the local fiscal officer and board of revision when no evidence is introduced to show that their decisions were wrong is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 3

The Board of Tax Appeals decision and order shifting the burden of proof on the issue of recentness to non-appealing parties is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 4

The Board of Tax Appeals decision and order to reject Appellant's evidence on the issue of value is unreasonable and unlawful.

Ohio Revised Code §5713.01 provides that the each county shall be the unit for assessing real property for taxation purposes and that the county auditor shall be the assessor of all real property in the auditor's county. In pertinent part, R.C. §5713.01(B) states "[t]he auditor shall assess all the real estate situated in the county at its taxable value in accordance with sections

5713.03, 5713.31 and 5715.01 of the Revised Code and with the rules and methods applicable to the auditor's county adopted, prescribed, and promulgated by the tax commissioner." At the time, R.C. §5713.03 provided:

The county auditor, from the best sources of information available, shall determine, as nearly as practicable, the true value of each separate tract, lot, or parcel of real property and of buildings, structures, and improvements located thereon ... in every district, according to the rules prescribed in this chapter and section 5715.01 of the Revised Code, and in accordance with the uniform rules and methods of valuing and assessing real property as adopted, prescribed and promulgated by the tax commissioner. In determining the true value of any tract, lot, or parcel of real estate under this section, if such tract, lot, or parcel has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time, either before or after the tax lien date, the auditor shall consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes.

Further, R.C. §5715.01 provides that county auditors shall, under the direction and supervision of the Ohio Tax Commissioner, be the chief assessing officers of their respective counties and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and 5713.31 of the Revised Code and with such rules of the Commissioner.

In a case involving the issue of the true value of real property for taxation purposes, the burden of proof is on the party who filed the initial complaint against valuation to prove its right to a reduction or increase in value. *Zindle v. Summit County Bd. of Revision* (1989), 44 Ohio St.3d 202, 542 N.E.2d 650; *E. Liverpool Landfill, Inc. v. Columbiana Cty. Bd. of Revision* (1997), 117 Ohio App.3d 606, 690 N.E.2d 1371. Once the party who initially filed the complaint meets its burden of proof, the burden then shifts to the opposing party to rebut the presumption established by the complaining party. *Board of Education of Mentor Exempted Village School District v. Board of Revision of Lake County* (1988), 37 Ohio St.3d 318, 526 N.E.2d 64; *Highland Towers*

Akron, LLC. v. Summit County Board of Revision, 9th Dist., No:CA26338, (September 26, 2012), 2012 WL 432718. The Court is not obligated to accept the taxpayer's valuation as correct, even in the absence of rebuttal evidence. *Murray & Co. Marina, Inc. v. Erie Cty. Bd. of Revision* (1997), 123 Ohio App.3d 166, 703 N.E.2d 846. The BOE filed this complaint seeking an increase in value based on a sale and produced evidence of the sale-the real property conveyance fee statement and the deed of transfer. Pursuant to section 5713.03 of the Ohio Rev. Code, the auditor shall consider the sale price of the property to be the true value for taxation purposes. Presentation of such basic evidence of the sale such as the conveyance fee statement suffices to place the burden on the owner to rebut that the sale price is the true value of the property. *North Royalton City School District Board of Education v. Cuyahoga County Board of Revision* (2011), 129 Ohio St.3d 172, 2011-Ohio-3092, 950 N. E. 2d 955.

The Barkoffs have failed to meet their burden of proof in this action. They offered no testimony or other evidence of any fact, much less any evidence of a change in the market between the sale date and the tax line date of January 1, 2008. The BTA expressly acknowledged the lack of evidence in their decision: "statements made by counsel on his clients' behalf do not constitute evidence upon which our decisions may be based." *Board of Education of the Akron City School District v. Summit County Board of Revision*, Ohio Board of Tax Appeals, Case No: 2009-K-3018, (August 14, 2012), pages 5-6. This Court has traditionally held that once evidence of a sale has been presented, evidence must be offered by the opposing party to rebut the presumptions accorded the sale evidence. *Worthington City Schools Board of Education v. Franklin County Board of Revision* (2011), 129 Ohio St.3d 3, 2011-Ohio-2316, 949 N.E.2d 986. Based on the failure of the Barkoffs to produce any evidence to rebut the

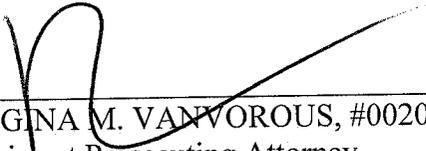
presumptions accorded to the sale evidence presented by the BOE, they failed to meet their burden of proof, and therefore the decision of the BTA is correct and should be sustained.

CONCLUSION

Appellees Summit County Board of Revision and the Summit County Fiscal Officer respectfully requests this Court find that the BTA did not err in its decision, and to sustain the decision of the BTA finding the taxable value of the parcel to be \$495,450.00.

Respectfully submitted,

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APPENDIX

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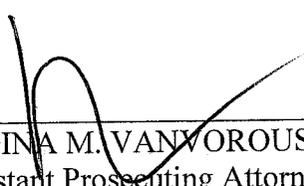
I hereby certify that a copy of the foregoing Brief of Appellees was mailed by regular

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Tax Division

OHIO BOARD OF TAX APPEALS

Board of Education of the Akron City)
School District,)
)
Appellant,)
)
vs.)
)
Summit County Board of Revision, the)
Summit County Fiscal Officer, and Rodger)
L. Barkoff and Sharon L. Barkoff, Trustees,)
)
Appellees.)

CASE NO. 2009-K-3018

(REAL PROPERTY TAX)

DECISION AND ORDER

APPEARANCES:

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Entered **AUG 14 2012**

Ms. Margulies, Mr. Johrendt, and Mr. Williamson concur.

Through its appeal, appellant challenges a decision issued by the Summit County Board of Revision (“BOR”) in which it retained the fiscal officer’s values of the subject property, i.e., parcel number 67-61048, for ad valorem tax purposes for tax year 2008. The parties agreed to waive hearing before this board. Accordingly, this matter is considered upon appellant’s notice of appeal, the transcript certified by the BOR, and the written argument submitted by the parties.

For tax year 2008, the fiscal officer assessed the subject property, improved with a structure devoted to a retail restaurant use, i.e., Arby's, consistent with the following values:

	<u>TRUE VALUE</u>		<u>TAXABLE VALUE</u>
Land	\$330,460	Land	\$115,660
Building	<u>\$571,860</u>	Building	<u>\$200,150</u>
Total	\$902,320	Total	\$315,810

Pursuant to R.C. 5715.19(A), appellant filed a complaint with the BOR requesting that the property's true and taxable values be increased to \$1,407,000 and \$492,450, respectively, because of a "Recent Sale of Property," citing to a sale that had taken place on August 11, 2005. In support of its complaint, appellant offered a conveyance fee statement and limited warranty deed reflecting appellant's purchase of the subject property for \$1,407,000. In opposition, counsel for the property owners argued that the sale was too remote due to changes in the market, offering in support of this position information relating to a July 1, 2008 sale of an Arby's restaurant in Lucas County and arguing that such transaction, effected as an "all cash" sale, suggested a change in the market and served to support the fiscal officer's assessed values. Thereafter, the BOR issued a decision retaining the fiscal officer's values.

From this decision, appellant appealed to this board, asserting value should be predicated upon the August 2005 sale amount. In appeals like the present one, where the presentation of additional evidence on appeal is waived, this board must independently review the evidence and render a value determination consistent with such information and not merely "rubber stamp" the finding from which the appeal is taken:

“The parties herein apparently waived presentation of further evidence and agreed that only the evidence presented to the BOR was to be considered by the BTA. The situation faced by the BTA in this case is analogous to that faced by the common pleas court in *Black v. Cuyahoga Cty. Bd. of Revision* (1985), 16 Ohio St. 3d 11 ***. The court in *Black* had before it an appeal from a board of revision under R.C. 5717.05, the alternative appeal provision to R.C. 5717.01. The only evidence before the common pleas court was the statutory transcript from the board of revision. We stated in *Black* that the common pleas court was not required to hold an evidentiary hearing or a trial *de novo*, but that the common pleas court ‘has a duty on appeal to independently weigh and evaluate all evidence properly before it. The court is then required to make an independent determination concerning the valuation of the property at issue. The court’s review of the evidence should be thorough and comprehensive, and should ensure that its final determination is more than a mere rubber stamping of the board of revision’s determination.’ *Id.* at 13-14 ***. Our conclusion in *Black* was that R.C. 5717.05 ‘contemplates a *decision de novo*.’ (Emphasis *sic.*) *Id.* at 14 ***.

“The duty of both the BTA and the common pleas court upon an appeal is to ‘determine the taxable value of the property.’ See R.C. 5717.03 and 5717.05. We find that the BTA in this case is required to meet the standard enunciated in *Black*. Thus, if the only evidence before the BTA is the statutory transcript from the board of revision, the BTA must make its own independent judgment based on its weighing of the evidence contained in that transcript.” *Columbus Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1996), 76 Ohio St.3d 13, 15. (Parallel citations omitted.)

Further, “[w]hen cases are appealed from a board of revision to the BTA, the burden of proof is on the appellant, whether it be a taxpayer or a board of education, to prove its right to an increase [in] or decrease from the value determined by the board of revision.” *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (2001), 90 Ohio St.3d 564, 566.

R.C. 5713.03 recognizes the utility of a sale in establishing the value of real property for purposes of ad valorem taxation:

“The county auditor, from the best sources of information available, shall determine, as nearly as practicable, the true value of each separate tract, lot, or parcel of real property and of buildings, structures, and improvements located thereon ***. In determining the true value of any tract, lot, or parcel of real estate under this section, if such tract, lot or parcel has been the subject of an arm’s length sale between a willing seller and a willing buyer within a reasonable length of time, either before or after the tax lien date, the auditor shall consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes. ***”

This statute reflects the General Assembly’s codification of *State ex rel. Park Invest. Co. v. Bd. of Tax Appeals* (1964), 175 Ohio St. 410, 412, in which the Supreme Court held that “[t]he best method of determining value, when such information is available, is an actual sale of such property between one who is willing to sell but not compelled to do so and one who is willing to buy but not compelled to do so. This, without question, will usually determine the monetary value of the property.” See, also, *Conalco Inc. v. Monroe Cty. Bd. of Revision* (1977), 50 Ohio St.2d 129, paragraph one of the syllabus (“The best evidence of the ‘true value in money’ of real property is an actual, recent sale of the property in an arm’s-length transaction.”); *Berea City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 106 Ohio St.3d 269, 2005-Ohio-4979, at ¶16 (“Pursuant to R.C. 5713.03, the sale price in a recent arm’s-length transaction between a willing seller and a willing buyer shall be considered the true value of the property for taxation purposes.”).

In *Worthington City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 124 Ohio St.3d 27, 2009-Ohio-5932, the Supreme Court held that this board is justified in viewing evidence of transfer, such as that relied upon by appellant, i.e., a conveyance fee statement and limited warranty deed, as constituting a prima facie showing of value. With

the presentation of such evidence, “a rebuttable presumption exists that the sale has met all the requirements that characterize true value,” *Cincinnati Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (1997), 78 Ohio St.3d 325, 327, and, typically, “the only rebuttal lies in challenging whether the elements of recency and arm’s-length character between a willing seller and a willing buyer are genuinely present for that particular sale.” *Cummins Property Servs., L.L.C. v. Franklin Cty. Bd. of Revision*, 117 Ohio St.3d 516, 2008-Ohio-1473, at ¶13. No one has suggested that the August 2005 sale was not an arm’s-length transaction and instead the point of contention lies in the element of recency.

We acknowledge that whether a sale is sufficiently “recent” to or too “remote” from tax lien date to qualify as the “best evidence” of value is not decided exclusively upon temporal proximity.¹ *Worthington City Schools Bd. of Edn.*, at ¶32. However, it remains the burden of a party contesting the utility of a sale to rebut the presumptions to be accorded it. See, e.g., *Worthington City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 129 Ohio St.3d 3, 2011-Ohio-2316. *Cincinnati Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (1997), 78 Ohio St.3d 325; *South Euclid-Lyndhurst City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (May 13, 2005), BTA No. 2003-G-1041, unreported, at 9. Based on the record before this board, we are unable to agree with the BOR’s decision to disregard the sale and maintain the fiscal officer’s values. Statements made by counsel on his clients’ behalf do not constitute evidence upon which our decision may be based. See, e.g., *Corporate Exchange Bldgs. IV & V, L.P. v. Franklin Cty. Bd. of Revision* (1998), 82 Ohio St.3d 297, 299. The

¹ Evident from decisions announced by the Supreme Court of Ohio, sales which occur similarly distant in time from a tax lien date may serve as the basis for ad valorem valuation. See, e.g., *HK New Plan Exchange Property Owner II, L.L.C. v. Hamilton Cty. Bd. of Revision*, 122 Ohio St.3d 438, 2009-Ohio-3546 (value based upon sale occurring twenty-four months prior to tax lien date).

uncorroborated evidence of a cash-only transaction is not competent and probative evidence to support a finding that the market in which the subject is located had undergone either a sudden or significant change between the sale and tax lien dates. Nor are we persuaded that counsel's reference to a singular sale, located in a different area than the subject about which limited information is available, provides an adequate value indicator. Clearly counsel is not competent to engage in the type of valuation analysis commonly employed by an expert appraiser. See, generally, *The Appraisal of Real Estate* (13th Ed. 2008), at 8-10 (distinguishing appraisers from persons who may be involved in and familiar with various issues attendant to the valuation of real estate market); *1524 Indianola Ave. LLC v. Franklin Cty. Bd. of Revision* (Oct. 12, 2007), BTA Nos. 2005-T-1605, et al., unreported.

Having found no basis for rejecting the August 2005 sale, we find the best evidence of the subject's value, as of the effective tax lien date, i.e., January 1, 2008, to be the amount for which it transferred on August 11, 2005, allocated² as follows:

	<u>TRUE VALUE</u>		<u>TAXABLE VALUE</u>
Land	\$ 520,590	Land	\$182,210
Building	<u>\$ 886,410</u>	Building	<u>\$310,240</u>
Total	\$1,407,000	Total	\$492,450

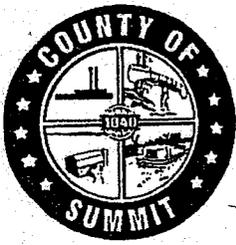
It is therefore the order of this board that the Summit County Fiscal Officer list and assess the subject property in conformity with the decision as announced herein.

² In the absence of information which would allow for a more accurate allocation of the sale price between the land and improvements thereon, we have utilized the percentages reflected by the auditor's original assessment of the property. Cf. *FirstCal Industrial 2 Acquisition LLC v. Franklin Cty. Bd. of Revision*, 125 Ohio St.3d 485, 2010-Ohio-1921, at ¶31.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Sally F. Van Meter, Board Secretary



COUNTY OF SUMMIT
BOARD OF REVISION

JOHN A. DONOFRIO, Fiscal Officer
Secretary

RUSSELL M. PRY, Executive
Member

DANIEL M. HORRIGAN, Clerk of Courts
Member

Date: September 18, 2009

Notice 5715.19 O.R.C.

BOR No.: 08-2817, 08-2817A
Property Owner: Barkoff, Rodger & Sharon
Complainant's Agent:
Parcel No.: 67-61048
Complainant, other than Owner: Akron City School District Board of Education

Upon investigation of the above numbered complaint, in accordance with the laws of the State of Ohio and the testimony and evidence given at your hearing, the Board finds the Market Value of subject property is as follows:

No Change		
From:		To:
Land	330,460	Land
Bldg	571,860	Bldg
Total	902,320	Total

The Fiscal Officer is hereby directed to correct his records and duplicate in accordance with this finding. It is further ordered that the secretary transmit to the complainant by mail a copy of said order.

Certified mail receipt #:
Owner: 91 7108 2133 3936 3961 6821
Complainant's Agent:
Complainant other than owner: 91 7108 2133 3936 3961 6838
Other:

2525 State Road • Cuyahoga Falls, Ohio 44223
330-926-2559 • Fax 330-926-2498



C

Effective:[See Text Amendments]

Baldwin's Ohio Revised Code Annotated Currentness

Title LVII. Taxation (Refs & Annos)

▣ Chapter 5713. Assessing Real Estate (Refs & Annos)

▣ Agricultural Land

→→ 5713.31 Application to value at current value for agricultural purposes; renewal application; procedure; fee

At any time after the first Monday in January and prior to the first Monday in March of any year, an owner of agricultural land may file an application with the county auditor of the county in which such land is located, requesting the auditor to value the land for real property tax purposes at the current value such land has for agricultural use, in accordance with rules adopted by the commissioner for the valuation of such land. An owner's first application with respect to his land shall be in the form of an initial application. Each application filed in ensuing consecutive years after the initial application by that owner shall be in the form of a renewal application. The commissioner shall prescribe the form of the initial and the renewal application, but the renewal application shall require no more information than is necessary to establish the applicant's continued eligibility to have his land valued for agricultural use, for all lots, parcels, or tracts of land, or portions thereof, within a county, that have been valued at the current value of such land for agricultural use in the preceding tax year.

On or before the second Tuesday after the first Monday in March, the auditor shall determine whether the current owner of any lot, parcel, or tract of land or portion thereof contained in the preceding tax year's agricultural land tax list failed to file an initial or renewal application, as appropriate, for the current tax year with respect to such lot, parcel, or tract or portion thereof. He shall forthwith notify, by certified mail, each owner who failed to file an application that unless application is filed with the auditor prior to the first Monday of April of the current year, the land will be valued for real property tax purposes in the current tax year at its true value in money and that the recoupment required by sections 5713.34 and 5713.35 of the Revised Code will be placed on the current year's tax list and duplicate for collection.

Each initial application shall be accompanied by a fee of twenty-five dollars. Application fees shall be paid into the county treasury to the credit of the real estate assessment fund created under section 325.31 of the Revised Code.

Upon receipt of an application and payment of the required fee the auditor shall determine whether the information contained therein is correct and the application complete.

If the auditor determines the information is incorrect or the application is incomplete, he shall return the application to the applicant by certified mail with an enumeration of the items which are incorrect or incomplete. An applicant may file an amended application, without charge, within fifteen days of the receipt of the returned application.

If the auditor determines the application or amended application is complete and the information therein is correct, he shall, prior to the first Monday in June, view or cause to be viewed the land described in the application and determine whether the land is land devoted exclusively to agricultural use.

If the auditor determines, which determination shall be made as of the first Monday of June, annually, that the land is land devoted exclusively to agricultural use he shall appraise it for real property tax purposes in accordance with rules adopted by the commissioner for the valuation of land devoted exclusively to agricultural use and such appraised value shall be the value used by the auditor in determining the taxable value of such land for the current tax year under section 5713.03 of the Revised Code and as shown on the general tax list compiled under section 319.28 of the Revised Code.

The auditor shall enter on the real property record required under section 5713.03 of the Revised Code for the tract, lot, or parcel of land so appraised, in addition to the other information required to be recorded thereon, its value as land devoted exclusively to agricultural use.

CREDIT(S)

(1988 H 618, eff. 9-9-88; 1983 H 260; 1980 H 263; 1976 H 920; 1974 S 423)

Current through all 2012 laws and statewide issues of the 129th GA (2011-2012).

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END OF DOCUMENT

C

Effective:[See Text Amendments]

Baldwin's Ohio Revised Code Annotated Currentness

Title LVII. Taxation (Refs & Annos)

Chapter 5715. Boards of Revision; Equalization of Assessments (Refs & Annos)

General Provisions

→→ **5715.01 Tax commissioner to direct and supervise assessment of real property; procedures; county board of revision to hear complaints; rules of commissioner**

(A) The tax commissioner shall direct and supervise the assessment for taxation of all real property. The commissioner shall adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule for such values and for the determination of the current agricultural use value of land devoted exclusively to agricultural use. The uniform rules shall prescribe methods of determining the true value and taxable value of real property and shall also prescribe the method for determining the current agricultural use value of land devoted exclusively to agricultural use, which method shall reflect standard and modern appraisal techniques that take into consideration: the productivity of the soil under normal management practices; the average price patterns of the crops and products produced to determine the income potential to be capitalized; the market value of the land for agricultural use; and other pertinent factors. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. In determining the true value of minerals or rights to minerals for the purpose of real property taxation, the tax commissioner shall not include in the value of the minerals or rights to minerals the value of any tangible personal property used in the recovery of those minerals.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section 5713.31 of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section 5713.03 of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 to 5717.06 of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and

5713.31 of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments of real property for taxation.

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, by a specified, uniform percentage.

CREDIT(S)

(2005 H 66, eff. 6-30-05; 1983 H 260, eff. 9-27-83; 1980 H 736; 1977 H 634; 1976 H 920; 1974 S 423; 1972 S 455; 1969 S 199; 131 v H 337; 128 v 410; 127 v 65; 1953 H 1; GC 5579)

Current through all 2012 laws and statewide issues of the 129th GA (2011-2012).

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