

# In the Supreme Court of Ohio

Equity Dublin Associates and SHSCC #2	:	
Limited Partnership,	:	Case No. 2014-0168
	:	
Appellees,	:	
	:	
v.	:	On Appeal from the Ohio Board of Tax
	:	Appeals:
	:	Case Nos. 2011-Q-1792 and 2011-Q-1795
Joseph W. Testa, Tax Commissioner of	:	
Ohio, Board of Education of the Columbus	:	
City School District, and Board of Education	:	
of the Dublin City School District,	:	
	:	
Appellants.	:	

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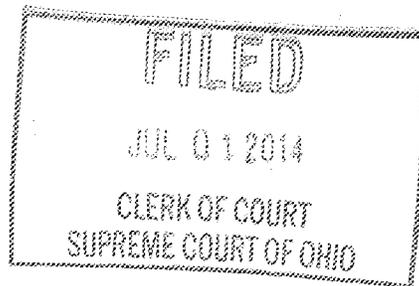
**APPENDIX OF APPELLEES EQUITY DUBLIN ASSOCIATES AND SHSCC#2 LIMITED PARTNERSHIP**

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CONSTITUTION OF THE STATE OF OHIO  
ARTICLE VI. EDUCATION

**Go to the Ohio Code Archive Directory**

Oh. Const. Art. VI, § 5 (2014)

§ 5. Guaranteed loans to residents attending colleges and universities

To increase opportunities to the residents of this state for higher education, it is hereby determined to be in the public interest and a proper public purpose for the state to guarantee the repayment of loans made to residents of this state to assist them in meeting the expenses of attending an institution of higher education. Laws may be passed to carry into effect such purpose including the payment, when required, of any such guarantee from moneys available for such payment after first providing the moneys necessary to meet the requirements of any bonds or other obligations heretofore or hereafter authorized by any section of the Constitution. Such laws and guarantees shall not be subject to the limitations or requirements of Article VIII or of Section 11 of Article XII of the Constitution. Amended Substitute House Bill No.618 enacted by the General Assembly on July 11, 1961, and Amended Senate Bill No.284 enacted by the General Assembly on May 23, 1963, and all appropriations of moneys made for the purpose of such enactments, are hereby validated, ratified, confirmed, and approved in all respects, and they shall be in full force and effect from and after the effective date of this section, as laws of this state until amended or repealed by law.

**HISTORY:**

(Adopted May 4, 1965.)

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CONSTITUTION OF THE STATE OF OHIO  
ARTICLE VI. EDUCATION

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Oh. Const. Art. VI, § 6 (2014)

§ 6. Tuition credits

(A) To increase opportunities to the residents of this state for higher education, it is hereby determined to be in the public interest and a proper public purpose for the state to maintain a program for the sale of tuition credits such that the proceeds of such credits purchased for the benefit of a person then a resident of this state shall be guaranteed to cover a specified amount when applied to the cost of tuition at any state institution of higher education, and the same or a different amount when applied to the cost of tuition at any other institution of higher education, as may be provided by law.

(B) The tuition credits program and the Ohio tuition trust fund previously created by law, which terms include any successor to that program or fund, shall be continued subject to the same laws, except as may hereafter be amended. To secure the guarantees required by division (A) of this section, the general assembly shall appropriate money sufficient to offset any deficiency that occurs in the Ohio tuition trust fund, at any time necessary to make payment of the full amount of any tuition payment or refund that would have been required by a tuition payment contract, except for the contract's limit of payment to money available in the trust fund. Notwithstanding Section 29 of Article II of this Constitution, or the limitation of a tuition payment contract executed before the effective date of this section, such appropriations may be made by a majority of the members elected to each house of the general assembly, and the full amount of any such enhanced tuition payment or refund may be disbursed to and accepted by the beneficiary or purchaser. To these ends there is hereby pledged the full faith and credit and taxing power of the state.

All assets that are maintained in the Ohio tuition trust fund shall be used solely for the purposes of that fund. However, if the program is terminated or the fund is liquidated, the remaining assets after the obligations of the fund have been satisfied in accordance with law shall be transferred to the general revenue fund of the state.

Laws shall be passed, which may precede and be made contingent upon the adoption of this amendment by the electors, to provide that future conduct of the tuition credits program shall be consistent with this amendment. Nothing in this amendment shall be construed to prohibit or restrict any amendments to the laws governing the tuition credits program or the Ohio tuition trust fund that are not inconsistent with this amendment.

(Adopted November 8, 1994)

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3354. COMMUNITY COLLEGES

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ORC Ann. 3354.15 (2014)

§ 3354.15. Exemption from taxation

A community college district shall not be required to pay any taxes or assessments upon any real or personal property acquired, owned, or used by it pursuant to provisions of sections 3354.01 to 3354.18, inclusive, of the Revised Code, or upon the income therefrom, and the bonds issued pursuant to provisions of such sections and the transfer of the income therefrom, including any profits made on the sale thereof, shall at all times be free from taxation within the state.

**HISTORY:**

129 v 515. Eff 10-20-61.

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3357. TECHNICAL COLLEGES

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ORC Ann. 3357.01 (2014)

§ 3357.01. Definitions

As used in this chapter:

(A) "Technical college" means an institution of education beyond the high school, including an institution of higher education, organized for the principal purpose of providing for the residents of the technical college district, wherein such college is situated, any one or more of the instructional programs defined in this section as "technical college," or "adult-education technical programs," normally not exceeding two years duration and not leading to a baccalaureate degree.

(B) "Technical college district" means a political subdivision of the state and a body corporate with all the powers of a corporation, comprised of the territory of a city school district or a county, or two or more contiguous school districts or counties, which meets the standards prescribed by the Ohio board of regents pursuant to section 3357.02 of the Revised Code, and which is organized for the purpose of establishing, owning, and operating one or more technical colleges within the territory of such district.

(C) "Contiguous school districts or counties" means school districts or counties so located that each such school district or county shares at least one boundary or a portion thereof in common with at least one other such school district or county in the group of school districts or counties referred to as being "contiguous."

(D) "Technical college program" means a post high school curricular program provided within a technical college, planned and intended to qualify students, after satisfactory completion of such a program normally two years in duration, to pursue careers in which they provide immediate technical assistance to professional or managerial persons generally required to hold baccalaureate or higher academic degrees in technical or professional fields. The technical and professional fields referred to in this section include, but are not limited to, engineering and physical, medical, or other sciences.

(E) "Adult-education technical program" means the dissemination of post high school technical education service and knowledge, for the occupational, or general educational benefit of adult persons.

(F) "Charter amendment" means a change in the official plan of a technical college for the purpose of acquiring additional lands or structures, disposing of or transferring lands or structures, erecting structures, creating or abolishing technical college or adult education technical curricular programs.

(G) "Baccalaureate-oriented associate degree program" means a curricular program of not more than two years' duration that is planned and intended to enable students to gain academic credit for courses comparable to first- and second-year courses offered by accredited colleges and universities. The purpose of baccalaureate-oriented associate degree coursework in technical colleges is to enable students to transfer to colleges and universities and earn baccalaureate degrees or to enable students to terminate academic study after two years with a proportionate recognition of academic achievement through receipt of an associate degree.

**HISTORY:**

130 v 807 (Eff 10-8-63); 134 v S 396. Eff 2-17-72; 152 v H 119, § 101.01, eff. 9-29-07.

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3357. TECHNICAL COLLEGES

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ORC Ann. 3357.11 (2014)

§ 3357.11. Issuance of bonds; adoption of a tax levy

For the purposes of purchasing a site or enlargement thereof, and for the erection and equipment of buildings, or for the purpose of enlarging, improving, or rebuilding existing facilities, the board of trustees of a technical college district shall determine the amount of bonds to be issued and such other matters as pertain thereto, and may when authorized by the vote of the electors of the district, issue and sell such bonds as provided in Chapter 133. of the Revised Code. Such board of trustees shall have the same authority and be subject to the same procedure as provided in such chapter in the case where the board of education proposes a bond issue for the purposes noted in this section.

At any time the board of trustees of a technical college district by a vote of two-thirds of all its members may declare by resolution the necessity of a tax outside the ten-mill limitation for a period of years not to exceed ten years, to provide funds for one or more of the following purposes: for operation and maintenance, for purchasing a site or enlargement thereof, for the erection and construction or equipment of buildings, or for the purpose of enlarging or improving or rebuilding thereon. A copy of such resolution shall be certified to the board of elections of the county or counties in which such technical college district is situated, for the purpose of placing the proposal on the ballot at an election to be held at a date designated by such board of trustees, which date shall be consistent with the requirements of section 3501.01 of the Revised Code, but shall not be earlier than ninety days after the adoption and certification of such resolution. If a majority of the electors in such district voting on such question vote in favor of such levy, the resolution shall go into immediate effect. The trustees shall certify their action to the auditors of the county or counties in which such technical college district is situated, who shall annually thereafter place such levy on the tax duplicate in such district in the amount set forth in the proposition approved by the voters.

After the approval of such levy by vote the board of trustees of a technical college district may anticipate a fraction of the proceeds of such levy and from time to time, during the life of such levy, issue anticipation notes in an amount not to exceed seventy-five per cent of the estimated proceeds of such levy to be collected in each year over a period of five years after the date of the issuance of

such notes, less an amount equal to the proceeds of such levy previously obligated for each year by the issuance of anticipation notes, provided, that the total amount maturing in any one year shall not exceed seventy-five per cent of the anticipated proceeds of such levy for that year.

Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code and shall mature serially in substantially equal amounts, during each remaining year of the levy, not to exceed five, after their issuance.

All necessary expenses for the operation of such technical college may be paid from any gifts, from grants of the state or federal government, from student fees and tuition collected pursuant to division (G) of section 3357.09 of the Revised Code, or from unencumbered funds from any other source of the technical college income, not prohibited by law.

**HISTORY:**

130 v 815 (Eff 10-8-63); 132 v S 40 (Eff 3-27-67); 134 v S 396 (Eff 2-17-72); 135 v S 44 (Eff 9-11-73); 138 v H 1062 (Eff 3-23-81); 139 v H 235 (Eff 1-1-82); 143 v H 230. Eff 10-30-89; 153 v H 48, § 1, eff. 7-2-10.

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3357. TECHNICAL COLLEGES

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ORC Ann. 3357.14 (2014)

§ 3357.14. Tax exemption

The exercise of powers granted by sections 3357.01 to 3357.19, inclusive, of the Revised Code, shall be in all respects for the benefit of the people and for the increase of their knowledge, prosperity, morals, and welfare. A technical college district shall not be required to pay any taxes or assessments upon any real or personal property acquired, owned, or used by it pursuant to sections 3357.01 to 3357.19, inclusive, of the Revised Code, or upon the income therefrom, and the bonds issued pursuant to such sections and the transfer of the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation within the state.

**HISTORY:**

130 v 818 (Eff 10-8-63); 130 v PtII, 185 (Eff 12-16-64); 134 v S 396. Eff 2-17-72.

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3358. STATE COMMUNITY COLLEGES

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ORC Ann. 3358.02 (2014)

§ 3358.02. Creation of state community college district

(A) A state community college district may be created to take the place of a technical college or a university branch with the approval of the Ohio board of regents upon the proposal of the board of trustees of a technical college district, or upon the proposal of the board of trustees of a state university, or upon the joint proposal of both such boards, and pursuant to an agreement entered into under section 3358.05 of the Revised Code. A state community college district may not be created to take the place of both a technical college district and a university branch without the consent of both boards of trustees.

The attorney general shall be the attorney for each state community college district and shall provide legal advice in all matters relating to its powers and duties.

(B) (1) Qualified electors residing in a county, or in two or more contiguous counties, with a total population of at least one hundred fifty thousand may, in the manner prescribed in division (C) of section 3354.02 of the Revised Code, execute a petition proposing the creation of a state community college district within the territory of the county or counties. Upon the certification to the board of regents that a majority of the electors voting on the proposition in the territory in which the proposed college is to be located voted in favor thereof, the board may create a state community college district comprising the territory included in the petition.

(2) The board of county commissioners of a county in which there is no university branch or technical college and which has a population of not less than one hundred fifty thousand may, by resolution approved by two-thirds of its members, propose the creation of a state community college district within the county. Upon certification to the board of regents of a copy of such resolution, the board may create a state community college district comprising a county.

(3) The boards of county commissioners of any two or more contiguous counties in which there is no university branch or technical college and which have a combined population of not less than one hundred fifty thousand may, by a resolution approved by two-thirds of the members of each such board, jointly propose the creation of a state community college district within the terri-

tory of the counties. Upon certification to the board of regents of a copy of the resolution, the board may create a state community college district comprising the counties.

(C) A state community college district may be expanded to include one or more counties, by a majority vote of the board of trustees and upon approval by the board of regents.

(D) Upon a proposal of the board of trustees of a state community college district, the board of regents may amend the charter of a state community college to change it into a community college as defined in section 3354.01 of the Revised Code, in order to permit the college to seek a local levy. Such amendment of the charter is effective immediately upon its acceptance by the board of regents, and the state community college district shall thereupon become a community college district. If a levy is defeated by the voters or if no levy is approved by the electors within one year after the date the amendment takes effect, such amendment becomes void, and the college shall thereupon become a state community college, and the district operating such college shall become a state community college district. On the effective date of a charter amendment the board of trustees of the state community college district shall become the initial board of trustees for the community college district to serve for the balance of their existing terms, and the board or boards of county commissioners from the counties involved shall fill the first six vacancies occurring on the community college board, and thereafter board members shall be appointed under section 3354.05 of the Revised Code. If such an amendment takes effect and is subsequently voided under this section, any persons appointed to the board during the period the amendment was in effect shall be considered members of the state community college district board, and thereafter trustees shall be appointed in accordance with section 3358.03 of the Revised Code.

Within thirty days after approval by the board of regents of a state community college district proposed under this section, the board of regents shall file with the secretary of state a copy of its certification or resolution creating the district. This copy shall be recorded in the office of the secretary of state, who shall then declare the district to be established.

**HISTORY:**

134 v S 329 (Eff 9-20-72); 136 v H 1 (Eff 6-13-75); 137 v S 229 (Eff 11-4-77); 140 v H 291. Eff 7-1-83.

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TITLE 33. EDUCATION -- LIBRARIES  
CHAPTER 3358. STATE COMMUNITY COLLEGES

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ORC Ann. 3358.09 (2014)

§ 3358.09. Financial support

The general assembly shall support a state community college by such sums of money and in such manner as it may provide, but support may also be obtained from other sources.

**HISTORY:**

137 v S 229. Eff 11-4-77.

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CHAPTER 3358. STATE COMMUNITY COLLEGES

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ORC Ann. 3358.10 (2014)

§ 3358.10. Application of community college provisions

Sections 3354.10, 3354.121, 3354.15, and 3354.16 of the Revised Code apply to state community college districts and their boards of trustees.

**HISTORY:**

137 v S 229 (Eff 11-4-77); 145 v H 152 (Eff 7-1-93); 146 v H 748. Eff 9-17-96; 150 v H 516, § 1, eff. 12-30-04; 151 v S 124, § 1, eff. 6-27-05.

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TITLE 57. TAXATION  
CHAPTER 5709. TAXABLE PROPERTY -- EXEMPTIONS

**Go to the Ohio Code Archive Directory**

ORC Ann. 5709.07 (2014)

§ 5709.07. Exemption of schools, churches, and colleges

(A) The following property shall be exempt from taxation:

(1) Real property used by a school for primary or secondary educational purposes, including only so much of the land as is necessary for the proper occupancy, use, and enjoyment of such real property by the school for primary or secondary educational purposes. The exemption under division (A)(1) of this section does not apply to any portion of the real property not used for primary or secondary educational purposes.

For purposes of division (A)(1) of this section:

(a) "School" means a public or nonpublic school. "School" excludes home instruction as authorized under section 3321.04 of the Revised Code.

(b) "Public school" includes schools of a school district, STEM schools established under Chapter 3326. of the Revised Code, community schools established under Chapter 3314. of the Revised Code, and educational service centers established under section 3311.05 of the Revised Code.

(c) "Nonpublic school" means a nonpublic school for which the state board of education has issued a charter pursuant to section 3301.16 of the Revised Code and prescribes minimum standards under division (D)(2) of section 3301.07 of the Revised Code.

(2) Houses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use, and enjoyment;

(3) Real property owned and operated by a church that is used primarily for church retreats or church camping, and that is not used as a permanent residence. Real property exempted under division (A)(3) of this section may be made available by the church on a limited basis to charitable and educational institutions if the property is not leased or otherwise made available with a view to profit.

(4) Public colleges and academies and all buildings connected with them, and all lands connected with public institutions of learning, not used with a view to profit, including those buildings and lands that satisfy all of the following:

(a) The buildings are used for housing for full-time students or housing-related facilities for students, faculty, or employees of a state university, or for other purposes related to the state university's educational purpose, and the lands are underneath the buildings or are used for common space, walkways, and green spaces for the state university's students, faculty, or employees. As used in this division, "housing-related facilities" includes both parking facilities related to the buildings and common buildings made available to students, faculty, or employees of a state university. The leasing of space in housing-related facilities shall not be considered an activity with a view to profit for purposes of division (A)(4) of this section.

(b) The buildings and lands are supervised or otherwise under the control, directly or indirectly, of an organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended, and the state university has entered into a qualifying joint use agreement with the organization that entitles the students, faculty, or employees of the state university to use the lands or buildings;

(c) The state university has agreed, under the terms of the qualifying joint use agreement with the organization described in division (A)(4)(b) of this section, that the state university, to the extent applicable under the agreement, will make payments to the organization in amounts sufficient to maintain agreed-upon debt service coverage ratios on bonds related to the lands or buildings.

(B) This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state; but leaseholds, or other estates or property, real or personal, the rents, issues, profits, and income of which is given to a municipal corporation, school district, or subdistrict in this state exclusively for the use, endowment, or support of schools for the free education of youth without charge shall be exempt from taxation as long as such property, or the rents, issues, profits, or income of the property is used and exclusively applied for the support of free education by such municipal corporation, district, or subdistrict. Division (B) of this section shall not apply with respect to buildings and lands that satisfy all of the requirements specified in divisions (A)(4)(a) to (c) of this section.

(C) For purposes of this section, if the requirements specified in divisions (A)(4)(a) to (c) of this section are satisfied, the buildings and lands with respect to which exemption is claimed under division (A)(4) of this section shall be deemed to be used with reasonable certainty in furthering or carrying out the necessary objects and purposes of a state university.

(D) As used in this section:

(1) "Church" means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.

(2) "State university" has the same meaning as in section 3345.011 of the Revised Code.

(3) "Qualifying joint use agreement" means an agreement that satisfies all of the following:

(a) The agreement was entered into before June 30, 2004;

(b) The agreement is between a state university and an organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended; and

(c) The state university that is a party to the agreement reported to the Ohio board of regents that the university maintained a headcount of at least twenty-five thousand students on its main campus during the academic school year that began in calendar year 2003 and ended in calendar year 2004.

**HISTORY:**

RS § 2732; S&S 761; S&C 1440; 61 v 39, § 3; 88 v 95; 91 v 393, 216; 99 v 449; GC § 5349; Bureau of Code Revision, 10-1-53; 142 v S 71. Eff 5-31-88; 151 v H 66, § 101.01, eff. 6-30-05; 2011 HB 153, § 101.01, eff. Sept. 29, 2011.

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TITLE 57. TAXATION  
CHAPTER 5715. BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS  
REVIEW OF ASSESSMENTS BY TAX COMMISSIONER

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ORC Ann. 5715.27 (2014)

§ 5715.27. Application for exemption; rights of board of education; complaint against exemption

(A) (1) Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

(2) If the property that is the subject of the application for exemption is any of the following, the application shall be filed with the county auditor of the county in which the property is listed for taxation:

- (a) A public road or highway;
- (b) Property belonging to the federal government of the United States;
- (c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;
- (d) Property of the boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under section 3345.17 of the Revised Code.

(B) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the

property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.

(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's or auditor's most recent report provided under that division, file a statement with the commissioner or auditor and with the applicant indicating its intent to submit evidence and participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the month in which that application was docketed by the commissioner or auditor. A statement filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's or auditor's decision to the board of tax appeals.

(D) The commissioner or auditor shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner or auditor may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon the request of the property owner. Failure of a board of education to receive the report required in division (B) of this section shall not void an action of the commissioner or auditor with respect to any application. The commissioner or auditor may extend the time for filing a statement under division (C) of this section.

(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section.

(F) An application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the determination, certify the determination to the auditor. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

(G) Applications and complaints, and documents of any kind related to applications and complaints, filed with the tax commissioner or county auditor under this section are public records within the meaning of section 149.43 of the Revised Code.

(H) If the commissioner or auditor determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed while the application or complaint was pending, the commissioner or auditor may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of taxes under division (C) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner or auditor.

**HISTORY:**

GC § 5616; 106 v 246(265), § 69; Bureau of Code Revision, 10-1-53; 136 v H 920 (Eff 10-11-76); 139 v S 262 (Eff 6-23-82); 140 v H 260 (Eff 9-27-83); 141 v H 321 (Eff 1-1-86); 143 v S 257 (Eff 9-26-90); 143 v S 332 (Eff 1-10-91); 148 v H 493, Eff 10-27-2000; 150 v H 95, § 1, eff. 6-26-03; 152 v H 160, § 1, eff. 6-20-08; 2011 HB 225, § 1, eff. Mar. 22, 2012.

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\*\*\* Annotations current through May 19, 2014 \*\*\*

TITLE 57. TAXATION  
CHAPTER 5715. BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS  
REVIEW OF ASSESSMENTS BY TAX COMMISSIONER

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ORC Ann. 5715.28 (2014)

§ 5715.28. Decision by tax commissioner shall be binding

The tax commissioner shall decide all questions that arise as to the construction of any statute affecting the assessment, levy, or collection of real property taxes, in accordance with the advice and opinion of the attorney general. Such opinion and the rules, orders, and instructions of the commissioner prescribed and issued in conformity therewith shall be binding upon all officers, who shall observe such rules and obey such orders and instructions, unless the same are reversed, annulled, or modified by a court of competent jurisdiction.

**HISTORY:**

GC § 5623; 106 v 246(265), § 70; Bureau of Code Revision, 10-1-53; 136 v H 920 (Eff 10-11-76); 140 v H 260. Eff 9-27-83.

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TITLE 57. TAXATION  
CHAPTER 5715. BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS  
REVIEW OF ASSESSMENTS BY TAX COMMISSIONER

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ORC Ann. 5715.29 (2014)

§ 5715.29. Rules, orders and instructions of tax commissioner

The tax commissioner shall prescribe such general and uniform rules and issue such orders and instructions, not inconsistent with law, as he deems necessary, as to the exercise of the powers and the discharge of the duties of all officers which relate to the assessment of property and the levy and collection of taxes. The commissioner shall cause the rules prescribed by him to be observed, the orders and instructions issued by him to be obeyed, and the forms prescribed by him to be observed and used.

**HISTORY:**

GC § 5624; 106 v 246(265), § 71; 123 v 779; Bureau of Code Revision, 10-1-53; 136 v H 920 (Eff 10-11-76); 140 v H 260. Eff 9-27-83.

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TITLE 57. TAXATION  
CHAPTER 5717. APPEALS

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ORC Ann. 5717.02 (2014)

§ 5717.02. Appeals from final determinations; procedure; hearing

(A) Except as otherwise provided by law, appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be taken to the board of tax appeals by the taxpayer, by the person to whom notice of the tax assessment, reassessment, valuation, determination, finding, computation, or order by the commissioner is required by law to be given, by the director of budget and management if the revenues affected by that decision would accrue primarily to the state treasury, or by the county auditors of the counties to the undivided general tax funds of which the revenues affected by that decision would primarily accrue. Appeals from the redetermination by the director of development services under division (B) of section 5709.64 or division (A) of section 5709.66 of the Revised Code may be taken to the board of tax appeals by the enterprise to which notice of the redetermination is required by law to be given. Appeals from a decision of the tax commissioner or county auditor concerning an application for a property tax exemption may be taken to the board of tax appeals by the applicant or by a school district that filed a statement concerning that application under division (C) of section 5715.27 of the Revised Code. Appeals from a redetermination by the director of job and family services under section 5733.42 of the Revised Code may be taken by the person to which the notice of the redetermination is required by law to be given under that section.

(B) The appeals shall be taken by the filing of a notice of appeal with the board, and with the tax commissioner if the tax commissioner's action is the subject of the appeal, with the county auditor if the county auditor's action is the subject of the appeal, with the director of development services if that director's action is the subject of the appeal, or with the director of job and family services if that director's action is the subject of the appeal. The notice of appeal shall be filed within sixty days after service of the notice of the tax assessment, reassessment, valuation, determination, finding, computation, or order by the commissioner, property tax exemption determination by the commissioner or the county auditor, or redetermination by the director has been given as provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the Revised Code. The notice of appeal may be filed in person or by certified mail, express mail, facsimile transmission, electronic transmission or by

authorized delivery service. If the notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. If notice of appeal is filed by facsimile transmission or electronic transmission, the date and time the notice is received by the board shall be the date and time reflected on a timestamp provided by the board's electronic system, and the appeal shall be considered filed with the board on the date reflected on that timestamp. Any timestamp provided by another computer system or electronic submission device shall not affect the time and date the notice is received by the board. The notice of appeal shall have attached to it and incorporated in it by reference a true copy of the notice sent by the commissioner, county auditor, or director to the taxpayer, enterprise, or other person of the final determination or redetermination complained of, but failure to attach a copy of that notice and to incorporate it by reference in the notice of appeal does not invalidate the appeal.

(C) A notice of appeal shall contain a short and plain statement of the claimed errors in the determination or redetermination of the tax commissioner, county auditor, or director showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after the certification of the transcript. Otherwise, an appellant may amend the notice of appeal only after receiving leave of the board or the written consent of each adverse party. Leave of the board shall be freely given when justice so requires.

(D) Upon the filing of a notice of appeal, the tax commissioner, county auditor, or the director, as appropriate, shall certify to the board a transcript of the record of the proceedings before the commissioner, auditor, or director, together with all evidence considered by the commissioner, auditor, or director in connection with the proceedings. Those appeals or applications may be heard by the board at its office in Columbus or in the county where the appellant resides, or it may cause its examiners to conduct the hearings and to report to it their findings for affirmation or rejection.

(E) The board may order the appeal to be heard upon the record and the evidence certified to it by the commissioner, county auditor, or director, but upon the application of any interested party the board shall order the hearing of additional evidence, and it may make an investigation concerning the appeal that it considers proper. An appeal may proceed pursuant to section 5703.021 of the Revised Code on the small claims docket if the appeal qualifies under that section.

#### **HISTORY:**

GC § 5611; 106 v 246(260), § 54; 118 v 344; 119 v 34(48); Bureau of Code Revision, 10-1-53; 135 v S 174 (Eff 12-4-73); 136 v H 920 (Eff 10-11-76); 137 v H 634 (Eff 8-15-77); 139 v H 351 (Eff 3-17-82); 140 v H 260 (Eff 9-27-83); 141 v S 124 (Eff 9-25-85); 141 v H 321 (Eff 10-17-85); 145 v S 19 (Eff 7-22-94); 148 v H 612 (Eff 9-29-2000); 148 v S 287 (Eff 12-21-2000); 149 v S 200. Eff 9-6-2002; 2011 HB 225, § 1, eff. Mar. 22, 2012; 2013 HB 138, § 1, eff. Oct. 11, 2013.

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TITLE 57. TAXATION  
CHAPTER 5717. APPEALS

**Go to the Ohio Code Archive Directory**

ORC Ann. 5717.04 (2014)

§ 5717.04. Appeal from decision of board of tax appeals to supreme court; parties who may appeal

This section does not apply to any decision and order of the board made pursuant to section 5703.021 of the Revised Code. Any such decision and order shall be conclusive upon all parties and may not be appealed.

The proceeding to obtain a reversal, vacation, or modification of a decision of the board of tax appeals shall be by appeal to the supreme court or the court of appeals for the county in which the property taxed is situate or in which the taxpayer resides. If the taxpayer is a corporation, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situate, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

Appeals from decisions of the board determining appeals from decisions of county boards of revision may be instituted by any of the persons who were parties to the appeal before the board of tax appeals, by the person in whose name the property involved in the appeal is listed or sought to be listed, if such person was not a party to the appeal before the board of tax appeals, or by the county auditor of the county in which the property involved in the appeal is located.

Appeals from decisions of the board of tax appeals determining appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be instituted by any of the persons who were parties to the appeal or application before the board, by the person in whose name the property is listed or sought to be listed, if the decision appealed from determines the valuation or liability of property for taxation and if any such person was not a party to the appeal or application before the board, by the taxpayer or any other person to whom the decision of the board appealed from was by law required to be sent, by the director of budget and management if the revenue affected by the decision of the board appealed from would accrue primarily to the state treasury, by the county auditor of the county to the undivided general tax funds of which the revenues affected by the decision of the board appealed from would primarily accrue, or by the tax commissioner.

Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board may be instituted by any of the persons who were parties to such appeal or application before the board,

by any persons to whom the decision of the board appealed from was by law required to be sent, or by any other person to whom the board sent the decision appealed from, as authorized by section 5717.03 of the Revised Code.

Such appeals shall be taken within thirty days after the date of the entry of the decision of the board on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice of appeal with the court to which the appeal is taken and the board. If a timely notice of appeal is filed by a party, any other party may file a notice of appeal within ten days of the date on which the first notice of appeal was filed or within the time otherwise prescribed in this section, whichever is later. A notice of appeal shall set forth the decision of the board appealed from and the errors therein complained of. Proof of the filing of such notice with the board shall be filed with the court to which the appeal is being taken. The court in which notice of appeal is first filed shall have exclusive jurisdiction of the appeal.

In all such appeals the commissioner or all persons to whom the decision of the board appealed from is required by such section to be sent, other than the appellant, shall be made appellees. Unless waived, notice of the appeal shall be served upon all appellees by certified mail. The prosecuting attorney shall represent the county auditor in any such appeal in which the auditor is a party.

The board, upon written demand filed by an appellant, shall within thirty days after the filing of such demand file with the court to which the appeal is being taken a certified transcript of the record of the proceedings of the board pertaining to the decision complained of and the evidence considered by the board in making such decision.

If upon hearing and consideration of such record and evidence the court decides that the decision of the board appealed from is reasonable and lawful it shall affirm the same, but if the court decides that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the decision or modify it and enter final judgment in accordance with such modification.

The clerk of the court shall certify the judgment of the court to the board, which shall certify such judgment to such public officials or take such other action in connection therewith as is required to give effect to the decision. The "taxpayer" includes any person required to return any property for taxation.

Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on questions of law, as in other cases.

**HISTORY:**

GC § 5611-2; 107 v 550; 116 v 104(123), § 2; 118 v 344(355); 119 v 34(49); Bureau of Code Revision, 10-1-53; 125 v 250 (Eff 10-2-53); 135 v S 174 (Eff 12-4-73); 137 v H 634 (Eff 8-15-77); 140 v H 260 (Eff 9-27-83); 142 v H 231. Eff 10-5-87; 153 v H 1, § 101.01, eff. 10-16-09; 2013 HB 138, § 1, eff. Oct. 11, 2013.

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*Associates and SHSCC #2 Limited Partnership*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Appendix of Appellees Equity Dublin Associates and SHSCC#2 Limited Partnership was served by regular U.S. mail on this 1st day of July, 2014, upon the following:

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