

Board of Revision



Franklin County • Ohio

FILING AN ASSESSMENT COMPLAINT TO THE BOARD OF REVISION

INSTRUCTIONS FOR FORM DTE-2

- DTE Form 2 should be used to dispute issues other than market value. Examples include CAUV renewals/denials, rental registration charges, land use code, and qualifying child care center exemptions.
- Please be advised that the Board of Revision currently has jurisdiction for the **2020 tax year only**. No prior years will be considered.
- We will accept complaints for the 2020 tax year from November 13, 2020 through March 31, 2021.
- Complaints may be filed:
 - By mail (373 S. High St, 20th Fl, Columbus, OH 43215), **postmarked no later than March 31, 2021**;
 - by email (bor@franklincountyohio.gov); or
 - by fax (614-525-6252)
- **If you include an email address with your complaint all notices will be sent via email and ordinary mail. If you do not include an email address, notices will be sent via certified mail.**
- Line 9 only needs to be completed if you are seeking a change in value. See the example below.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
xxx-xxxxxx	50000	100000	-50000

- Use Line 10 to fully state the reason for your complaint. Please sign and date the complaint form.
- If the owner of a property 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 accurately and completely fill out the complaint form may result in the dismissal of your complaint.
- Please complete the Residential Data Form, if applicable, to ensure that the information we have on record is accurate.

- 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.
- In order to protect public health, the Board of Revision will not hold hearings in the office. All hearings are being conducted via Zoom. This is subject to change at any time, please review your hearing notice for your hearing details.
- 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 decrease in value, an adjustment will be made in approximately 60 days and 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 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.
- Please contact our office at 614-525-3913 if you have any questions.

Tax year _____ BOR no. _____

County _____ Date received _____

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property			
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person			
5) Email address of complainant			
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: _____

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date _____ Complainant or agent _____ Signature _____ Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____
 Signature

Instructions for Completing DTE 2

DTE 2
Rev. 08/21

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

TENDER PAY: If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

NOTICE REGARDING LINE 5: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

INSTRUCTIONS FOR LINE 8. Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

The classification of property under RC 5713.041. Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

The classification of property under RC 319.302. Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

The valuation of property on the agricultural land tax list. Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

Denial of the partial exemption of a qualifying child care center under RC 323.16. Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

Instructions for Line 9. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Complaints may also be submitted by email:
BOR@franklincountyohio.gov

Mail completed form to:
Board of Revision
373 S. High St., 20th Floor
Columbus, OH 43215

Franklin County Residential Data Form

- 1) Tax District Number _____ 2) Parcel Number _____ 3) Map Routing _____
 4) Property Owner(s) _____
 5) Property Address _____
 6) Date of Purchase _____ 6a) Amount of Purchase _____
 6b) Any personal Property or Special Financing in this sale? Yes No

Dwelling Information

- 7) Year Constructed: House _____ Garage _____ Other _____
 8) Story Height: 1 Story 1 1/2 Sty 2 Sty Other _____
 9) Room Count: Total Rooms _____ Bedrooms _____ Family Rooms _____
 Full Baths _____ Half Baths _____ Dining Rooms _____
 10) Basement: Slab Crawl Partial Full
 11) Attic: None Unfinished Finished Rooms _____
 Permanent Stairwell Permanent Sub-Floor
 12) Heating: None Central Space Heaters Rooms _____
 13) Fuel Type: Gas Electric Oil Other _____
 14) Central Air Yes No
 15) Wood Burning Fireplace(s) Yes No Total _____

Construction/Improvement Information

- 16) Was any building(s) constructed after the date of purchase? Yes No
 7a) If Yes, what was the construction Date _____ Cost _____
 7b) Description of building(s) _____
 17) Was any building(s) improved after the date of purchase Yes No
 If yes, please describe improvements below:

	Type of Improvement	Year	Cost
Exterior			
Interior Remodeled			
Room Additions			
Baths – New - Remodel			
Plumbing – Electrical			
Heat – Air Conditioning			
Other			

- 18) What is the dwelling's interior condition compared to its exterior condition?
 Condition: The Same Better Poorer

Note: Please include any additional needed information on the Additional Information page 2.

Date: _____ Signature: _____ Phone: _____
 Address: _____

