

Board of Revision

Franklin County Ohio

GUIDELINES FOR FILING A COMPLAINT TO THE BOARD OF REVISION

The Board of Revision hears complaints on the current market value of your property, not the tax dollars you pay.

- Please read the instructions on the back of the complaint form in addition to the guidelines below.
- Be advised that the Board of Revision has jurisdiction for the **2018 tax year only**. No prior years will be considered.
- We will accept complaints for the 2018 tax year from November 9, 2018 through April 1, 2019.
- Complaints may be filed:
 - in person or by mail (373 S. High St, 20th Fl, Columbus, OH 43215), postmarked no later than April 1, 2019;
 - by email (bor@franklincountyohio.gov); or
 - by fax (614-525-6252)
- You must state your opinion of value on line 8 of the complaint form. Below is an example of line 8.

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.				
Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
xxx-xxxxxx-xx	100,000	35,000	39,000	-4,000

- 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 on a recent sale or appraisal, we strongly recommend submitting 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- we do not grant continuances because you are not ready.
- If you fail to appear at your hearing, the Board will rely on any evidence presented.
- 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 letter.
- 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.