

# TUSCARAWAS COUNTY BOARD OF REVISION

## 2021 Rules and Procedures

### **1. Rules**

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

### **2. Organization**

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 125 East High Avenue, County Annex Building, Room 120, New Philadelphia, Ohio 44663 and shall be open Monday through Friday from 8:00 a.m. to 4:30 p.m. (holidays excluded).
- (B) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (C) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.

### **3. Copies**

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8 ½ "x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

### **4. Filing of Complaint**

Any complaints to the Board shall be filed between January 1 and March 31 (unless March 31 falls on a Saturday or Sunday, then it must be received by the following Monday) and it must be an original copy.

### **5. Notice of Filing**

- (A) County Auditor, as Secretary of the Board, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$50,000 in market value to each Board of Education whose school district is affected by the complaint by ordinary mail and email.
- (B) Within thirty (30) days, a Board of Education may file a counter-complaint in support of, or objection to, the amount in increase or decrease in value as stated on the original complaint.
- (C) Upon filing a counter-complaint, the Board of Education shall be made a party to the complaint, and be invited to attend any hearing by ordinary mail and email.
- (D) If the Board of Education files the original complaint, the property owner shall be notified by ordinary mail and email and shall automatically be made a party to the complaint. If there is no record of an internet identifier of record associated with a person, notices to the affected person shall be sent via certified mail in lieu of ordinary mail and email.

### **6. Hearing Notices and Reschedules**

- (A) County Auditor shall schedule hearings for complaints.
- (B) A written hearing notice stating the date, time, and place of the hearing shall be sent by ordinary mail and email to all parties of the complaint (if email address is known) not less than ten (10) days prior to the hearing. If an email address is not known, the hearing notice will be sent via certified mail.
- (C) The Board reserves the right to hold hearings via telephone.
- (D) Final notices, which provide the results of the hearing including appeal rights, are sent to all parties by ordinary mail and email. If an email address is not known, the final notice will be sent via certified mail.
- (E) A copy of these rules shall be provided to each party of the complainant by ordinary mail and email. If an email address is not known, the rules will be sent via certified mail.
- (F) All hearings shall be open to the public and shall be recorded for later transcription.
- (G) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.
- (H) The Board shall grant only one request for a reschedule of the hearing date from the original complainant, one from the counter-complainant and one at the Board's discretion. The request for reschedule shall be in writing, by mail, fax or email to the Auditor. It must arrive at least twenty-four (24) hours prior to the scheduled hearing.

- (I) If there is no record of an internet identifier of record associated with a person, notices (including rules) to the affected person shall be sent via certified mail in lieu of ordinary mail and email.
- (J) The filing of a complaint does NOT preclude timely payment of taxes.

**7. Submitting Evidence**

- (A) Any party intending to introduce evidence involving expert opinion shall file it with the Board at least five (5) days prior to the hearing date. Failure to do so may result in re-scheduling of your hearing.
- (B) The Board may request additional information at the hearing or by written notice.
- (C) Complainant shall provide the Board with all information and evidence within his/her knowledge or possession that affects the real property in question.
- (D) The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

**8. Voluntary Withdrawal**

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the testimony. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

**9. Dismissal for Failure to Prosecute**

The Board may journalize an order dismissing a complaint when the complainant fails to appear at a duly scheduled hearing and fails to notify the Board that the hearing of additional evidence is waived.

**10. Decisions and Appeals**

Appeals to decisions by the Board of Revision must be made within 30 days after notice of the decision is mailed, to either the State Board of Tax Appeals or the Tuscarawas Common Pleas Court. All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by ordinary mail and email. All parties of the complaint (if address known) shall be notified if the Board's decision has been appealed by ordinary mail and email. If there is no record of an internet identifier of record associated with a person, notices to the affected person shall be sent via certified mail in lieu of ordinary mail and email. If you appeal our decision to the Ohio Board of Tax Appeals or the Tuscarawas County Common Pleas Court, the Tuscarawas County Board of Revision must receive a copy of your appeal notice to them within the specified timeframe.

Adopted on: January 11, 2021  
County Auditor Larry Lindberg  
County Commissioner Al Landis  
County Treasurer Jeffery S. Mamarella