

RICHLAND COUNTY BOARD OF REVISION

RULES OF PRACTICE AND PROCEDURE

1. Rules

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

2. Organization

- (A) The Richland County Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 50 Park Avenue East, Mansfield, Oh, 44902 and shall be open every day from eight thirty a.m. to four p.m., Saturdays, Sundays and legal holidays excepted;
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of Richland County Commissioners selected by the Richland County Board of Commissioners or their statutorily appointed designee;
- (C) The Board shall be in continuous session and open for the transaction of business during business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be recessed without further notice thereof on its records;
- (D) All proceedings and documents concerning your hearing are a public record and may be copied, electronically transferred or displayed on the Richland County Auditor's web site;
- (E) Each members vote shall be recorded on the record as cast.

3. Service-School Board Attorneys

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties;
- (B) Said pleadings, briefs, papers, and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made;
- (C) Service upon the appropriate parties shall be made by delivering or mailing a copy to the parties and addresses indicated on Lines 1, 2, and/or 3 on the DTE Form 1. Service by mail is complete upon mailing.

4. 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). Material should be paper-clipped, rubber-banded or enveloped.

5. Appearance And Practice Before The Board

- (A) Following the decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value;
According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney;
The Board is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family-member (other than a spouse) and persons holding powers of attorney.
Recent Supreme Court and Board of Tax Appeals cases may permit the Board to hear cases filed by spouses, trustees, corporate officers, and members of a LLC. Questions about your specific situation must be directed to your attorney if applicable;
- (B) Persons authorized to practice law in jurisdictions other than the State of Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding;
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

6. Complaint-Filings

- (A) The complaint shall be filed with the Richland County Auditor's office, once the tax duplicate has been filed with the Richland County Treasurer's office (around January 1st of each year) and on or before the thirty-first (31st) day of March of the ensuing tax year or the date of the closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31st deadline **will** be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing. The complaint (DTE Form 1) **must** be filled out in its entirety; failure to do so **may** result in dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of the scheduled hearings the following information:
 - (1) For complaints on Residential Property the following information **should be** submitted for review by the Board. This information may be useful to the Board in determining whether an adjustment to the property value is warranted;
 - (a) Closing statements, purchase contract, and a copy of the conveyance statement, if applicable;
 - (b) A recent appraisal report if such is intended to be offered as evidence. Please note that an appraisal report, if submitted, is subject to review by an appraiser from the Richland County Auditor's staff who will then advise the Board if he or she is in agreement with the appraisal report. The Board will then weigh all evidence and establish a value;
 - (c) Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing value based on the age/condition of the property;
 - (d) Any other supporting documentation.
 - (2) For complaints on Commercial/Industrial Property, the following information should be submitted;
 - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable;
 - (b) Lease agreements and/or rent rolls, if applicable;
 - (c) Photographs, three (3) preceding years of Income and Expense statements or appropriate schedules of the complainants Federal Income Tax returns;
 - (d) Construction costs of a new building, if applicable (certified by the builder). These should include both hard and soft costs;
 - (e) Appraisal report if such is intended to be offered as evidence;
 - (f) Certified estimates from a contract or for repairs cited on the complaint;
 - (g) Any other supporting documents;

- (3) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line fourteen (14) of DTE Form 1 applies, or unless an exception outlined in Ohio Revised Code 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period;
- (4) If the complainant basis his/her complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits, or other evidence of any kind intended to be produced at the hearing;
- (B) Failure to produce documentation in the manner required by Rule 6(A) may result in materials being held inadmissible by the Board.

7. Preliminary Motions

- (A) Any preliminary motion made by a party shall be presented to the Board at least ten (10) days before the scheduled hearing;
- (B) The Board may refer motions to its legal counsel for his/her opinion on the merits.

8. Hearings

- (A) The Boards' secretary (Richland County Auditor) will schedule each complaint for a hearing and written notice thereof shall be given to the parties listed on Lines 1, 2, and/or 3 of DTE Form 1. In rare circumstances, for good cause shown, the Board may continue hearing at a party's request. Request for continuances **must be submitted in writing** to the Boards' secretary (Richland County Auditor, 50 Park Avenue East, Mansfield, Oh 44902), stating the reason for the request, and must be postmarked at least five (5) working days after receipt of notice of the scheduled hearing. To facilitate this part of the process, the individual requesting the continuance should call the Boards' Secretary (Richland County Auditor) at 419-774-5501 to alert the Board;
- (B) By law, hearing notices that provide the date of the complaint hearing, and final notices that provide the results of the hearing are sent to the parties listed on Lines 1, 2, and/or 3 of the DTE Form 1 by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the postal service. Complainants who do not pick up their certified mail risk dismissal of their case(s) for failure to appear, and/or loss of appeal rights for failure to timely file an appeal of the Board's decision;
- (C) All complaints shall be open to the public and shall be recorded for later transcription of steno graphically reported if necessary;
- (D) Complainants filing on their residential properties should plan on a hearing that lasts approximately 15 minutes;
- (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be based on material submitted to the Board in advance. **PLEASE NOTE:** Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing;
- (F) The Board reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting;
- (G) The Board reserves the right to maintain proper decorum in the hearing room.

9. Order of Hearing

- (A) The complainant shall present his/her evidence, which may include witnesses testifying on the complainants behalf, first. Any counter-complaint shall proceed next. The Richland County Auditor's office may be represented by a qualified witness who shall testify last unless the choice is made by the Richland County Auditor not to present testimony;
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time;
- (C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman;

(D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may request the Richland County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date and the Richland County Auditor may consider this request. If the Richland County Auditor decides to honor the Board's request, the independent appraisal shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

10. Evidence

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for the 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.

11. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from legal counsel.

12. Briefs

(A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from consideration;

(B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

13. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdraw of an original complaint shall not affect the validity of a timely filed counter-complaint. It also will not affect the property owner's ability to retain the right to file a subsequent property valuation complaint within the current triennial period.

14. Dismissal for Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

15. Decisions

In the Board's judgement, copies of the Board's decision will be mailed to all parties on Lines 1, 2, and/or 3 of the DTE Form 1 by certified mail.

16. Documents

Pursuant to Ohio Revised Code 5715.07, all documents that are accepted into the record at the Richland County Board of Revision shall be open to public inspection.

17. Fees

Anyone requesting a copy of any document of this Board may be charged a reasonable fee in accordance with the Ohio Revised Code.

Adopted on: Dec. 15, 2015

County Commissioner: Marilyn S. John

Marilyn S. John

County Treasurer: Bart Hamilton

Bart Hamilton

County Auditor: Patrick W. Dropsey

Patrick W. Dropsey