



What to Expect

You will be sent a notification by certified mail at least ten days prior to the hearing. The notification will include the date and time of your hearing.

Typically, hearings concerning residential and agricultural properties are scheduled for a period of fifteen (15) minutes each.

At the hearing, the Complainant is expected to provide evidence of the asserted value for consideration by the board. You will be given an opportunity to speak, present documents, evidence and witnesses.

All testimony is subject to cross-examination by members of the Board of Revision. If the school board has filed a counter-complaint, they may also cross-examine any testimony provided. Any person testifying before the Board is required to be given under oath.

The Board of Revision has no authority to change tax amounts, but only to consider the valuation of your property.

The Board may elect not to consider any evidence prepared by a person not present at the hearing and capable of providing testimony to the Board. All testimony must be relative and drawn from a personal knowledge of the matters involving the property in order to present evidence before the Board of Revision.

A decision is not likely to be rendered at the time of your hearing.

Rules of Procedure

The Rules of Procedure enacted by the Board of Revision are adopted pursuant to O.R.C. § 5715. In addition to the rules previously stated the Board of Revision also adopts the following rules:

School Notice

The County Auditor shall give notice of each complaint in which the stated amount of the increase or decrease is at least \$17,500 to each board of education whose school district may be affected by the complaint. Within 30 days after receiving a copy of the notice, the Board of Education may file a counter-complaint in support of or objecting to the amount of increase or decrease in value.

Hearing

All hearings shall be open to the public.

Evidence of Valuation

The Board of Revision may increase, decrease or make no change to the total value of any parcel included in a complaint.

Grounds for Dismissal

Failure to appear and prosecute at the scheduled hearing time is grounds for dismissal.

Public Record

All proceedings and documents concerning your hearing are public record.

Decisions

The Board of Revision will mail a copy of its decision to all parties.

CONTACT US

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Morrow County
Board of Revision

Chairman, Board of County
Commissioners

Morrow County Treasurer

Morrow County Auditor

Representation at the Hearing

The Board of Revision Hearing is a legal proceeding and could involve significant value changes to your property. While it may be worthwhile to have an attorney represent you, it is not a requirement.

Most property owners that file complaints are not represented by legal counsel.

Should you decide to represent yourself at your hearing, this brochure is designed to guide you through the process and offer guidance to providing evidence to the Board.

If you need legal advice at any time prior to or during the process, the Board of Revision is not able to provide it to you. You are encouraged to contact an attorney.

The information contained in this brochure is provided as a public service and is for informational purposes only.

General Information

Under R.C. §5709.01, all real property (land, buildings, structures, and improvements thereto) are subject to taxation unless specifically exempted therefrom. The manner in which the auditor values property is provided by the statute and administrative code.

True Value is determined from several factors, for example the price paid for the property, an appraisal and evidence of recent similar sales. Ohio law provides a process to challenge the County Auditor's determination of value (DTE Form 1).

Typical Evidence

Examples of evidence to be presented to the Board are:

- Descriptions of the improvements to the property;
- Any changes in the condition of the property occurring or completed within the last three (3) year;

A taxpayer with "standing" that wishes to challenge a valuation determination may file a Complaint Against Valuation of Real Property.

- All information and/or evidence that affects the real property in question;
- A recent arms-length sale for a lower amount;
- An appraisal by a certified appraisal;
- Evidence that a similar property is valued differently;
- Evidence of interior conditions that would not be evident during an exterior inspection.

The Board of Revision has the power to decide what evidence is important when it makes a decision about valuation.

Filing of the Complaint (DTE Form 1)

Complaints Against the Valuation of Real Property (DTE Form 1) must be filed between January 1st and March 31st. The deadline may be extended if deadline for first half taxes is extended beyond March 31st.

Multiple parcels may be included on the same complaint form only when parcels are in the same tax district and are owned by the same parties.

Some common reasons for dismissal of the Complaint include, but are not limited to:

1. Complaint not filed timely
2. Failure to identify the complainant
3. Failure to identify the property parcel number and/or property location
4. Failure to complete the property complaint
5. Complainant opinion of value not listed.

The complaint can only relate to the current tax year. The Board of Revision does not have authority to adjust for prior years.

In order to have standing to file a valuation complaint, a person must comply with O.R.C. §5715.19. The following persons comply:

1. Any person owning taxable real property in the county
2. An owner's spouse
3. An individual retained by an owner such as a person who holds a designation from a professional assessment organization (i.e. CPA; licensed residential real estate appraiser; real estate broker; officer, a salaried employee, a partner or a member of a firm, company or partner if the person is a firm, corporation or partnership.
4. Trustee of a Trust
5. Board of County Commissioners, Prosecuting Attorney, or County Treasurer
6. Board of Trustees of any township
7. Board of Education of any school district
8. Mayor or legislative authority of any municipal corporation for property in the county.