

MORROW COUNTY BOARD OF REVISION RULES OF PRACTICE AND PROCEDURE 2023

I. Authority

The following rules are adopted in accordance with ORC § 5715 and ORC § 323.66(B).

II. The Board of Revision

- A. The Morrow County Board of Revision “Board”. Board offices shall be at weekdays (Mon-Fri.) from 8 a.m. to 4 p.m. The Board is closed on legal holidays, and may publicly announce other closures throughout the year.
- B. The Board sits as a group of 3 hearing officers: the Auditor, Treasurer, and a member of the Board of County Commissioners; or their designees.
- C. All hearings and meetings of the Board are open to the public and are recorded.
- D. Regular and Special Meetings
 1. All hearings and meetings scheduled are posted on the Morrow County Auditor’s website at: <https://auditor.co.morrow.oh.us/>
 2. The Board holds regular meetings throughout the year to hear complaints. Hearing schedules for regular meetings are posted online at least 24 hours in advance of the meeting.
 3. The Board will occasionally schedule special meetings to consider other business as needed. Agendas and schedules for special meetings will be posted online with as much notice as possible, and in most cases will be posted within 48 hours of any special meeting.
 4. Any person can obtain advance notification of all meetings of the Board upon request. Persons that would like to receive advance notification by email can provide their email address to the Clerk. Persons requesting advance notification by regular mail can send their name and address to the Clerk.
- E. Each member’s vote shall be recorded on the record as cast.

III. Appearance Before the Board

- A. Appearance before the Board is limited to real property owners of record, spouses of the owners of record, attorneys at law representing the owner and, in some circumstances, trustees, corporate officers, and members of an LLC.
- B. Questions about specific situations concerning authority to practice before the board must be directed to an attorney.
- C. Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.

IV. Complaints-Filings

- A. Complaints against the valuation of real property must use DTE Form 1.
- B. Complaints against the valuation of Manufactured or Mobile homes must use DTE Form 1M.
- C. Complaints regarding issues other than valuation must use DTE Form 2.
- D. Complaints must be filed by March 31st of the following tax year in which the complained of assessment has occurred. For example, a complaint against an assessment in tax year 2019, should be filed by March 31st 2020. Complaints filed after the deadline must be dismissed according to law.
- E. If filing by mail, the complaint must be mailed to the Board's mailing address. A United States Postal Service postmark is considered the filing date. A private meter postmark is not valid for establishing the filing date (Pitney Bowes, UPS, FedEx, etc.).
- F. Complaints must provide the Board with all information and evidence relevant to the complaint. Include with your complaint all necessary documents, studies, opinions, comparable sales, conveyance statements, reports, exhibits or other evidence you believe will help the Board understand your argument. It is your burden to prove any error in the assessment of your property.
- G. Only one complaint per parcel may be filed in a single triennial period unless the filer alleges that one of the exceptions on Line 15 of DTE Form 1 applies. A triennial period is a series of 3 tax years each year between a reappraisal and an update.
- H. The Board may dismiss a complaint if the complaint is not properly filed or the Board lacks jurisdiction to hear the complaint.
- I. A person filing a complaint may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. The voluntary

withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

V. Continuances Limited

- A. For good cause shown, the Board may continue hearings at a party's request.
- B. The Board does not generally consider the following to be good cause:
 - 1. The party seeking the continuance is not ready to present their case for hearing;
 - 2. Scheduling conflicts, with or without documentation, which could have permitted the Board to alter or reschedule hearings had proper advance notice been provided.
- C. Continuance requests received less than 12 days prior to the scheduled hearing are highly discouraged and may be denied.
- D. All continuance requests will be reviewed on an independent basis.

VI. Hearings

- A. The Board's Secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties, property owners, and/or their representatives of the time and place of the hearing.
- B. It is the policy of the Board to reduce paper waste and cost. Please provide an email address on your complaint forms so that you can receive email notices from the Board. Email notices will also be sent with an ordinary mail notice as required by law. If a person filing a complaint does not have email, or does not want to provide an email address, a certified mail notice will be sent to the filer.
- C. All persons that testify before the Board will be placed under oath before their testimony. The person filing the complaint shall present their evidence, which may include witnesses testifying on the person's behalf, first. Anyone that has filed a counter-complaint shall proceed next. The Auditor's office may be represented by a qualified witness who will testify last.
- D. The Board may conduct its valuation hearings and any other qualifying ORC § 5715 quasi-judicial hearings so that hearing examiners, parties, and witnesses participate via live remote streaming. If parties, however, prefer to have their hearing online, they must contact the Board at least ten days before their scheduled hearing. The Board may interrupt or examine the parties and their witnesses at any time.
- E. Cross-examination will be permitted between parties, at the Board's discretion, as time permits.

- F. The Board of Revision reserves the right to maintain control of the length of each hearing and to limit commentary. This helps to assure that other scheduled complaints are not delayed.
- G. The Board of Revision reserves the right to maintain proper decorum in the hearing room.

VII. Evidence

- A. It is the preference of the Board that all evidence be attached with the original complaint, or counter-complaint as applicable. All evidence must be sent to and received by the Board and any opposing party, if applicable, 7 business days prior to the hearing. The Board may exercise its discretion to disregard or give less weight to any evidence that has not been sent to and received by the Board and any opposing party within 7 business days before the hearing.
- B. Types of Evidence:
 - 1. Residential Property
 - a. Arms-length sale, documented by recorded deed, closing statement (HUD-1), purchase contract, and/or conveyance fee statement (DTE 100).
 - b. Recent appraisal report of the subject property made for tax valuation purposes, and authenticated by the appraiser during the hearing. The Board will rule on the appraisal qualifications of any such witness before he or she is permitted to testify or to present appraisal evidence.
 - c. Other opinions of value may be considered at the discretion of the Board.
 - d. 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 current value based on the age/condition of the property.
 - e. Dated interior/exterior photos of the property and comparable properties showing the condition.
 - f. New construction costs certified by the builder which should include both direct construction costs, and any indirect costs (for example, post-construction expenses, permits, insurance, etc.)
 - g. Tax Map, Topography Map or Plat Map, showing the subject property.
 - 2. Commercial or Income Producing Property Evidence (if applicable)

- a. Rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rent changes that took place that year, including any rent reductions and other incentives.
- b. The Board may request additional information prior to the hearing or at the time of the hearing. The owner shall be given sufficient time in to prepare such information. All financial information shall be verified as follows:
- c. Financial information shall be set forth in a statement(s) prepared by an independent accountant, including all notes and other material included in such audited statement(s); or
- d. The owner or manager of the property, who has personal knowledge of the operations of the property, shall appear as a witness before the Board and be prepared to testify as to the accuracy and completeness of the financial information.

3. Failure to Submit Requested Information Before Hearing

- a. Failure to produce all relevant information and documents to the Board before your hearing, including failure to appear at your hearing, or via video, to support any information with testimony, can make it more difficult to prove your case before the Board, or on appeal.

4. Failure of Owner or Knowledgeable Person to Appear at Hearing

- a. If the property owner or other witnesses with actual first-hand knowledge of the operations and financial aspects of the property fail to appear at the scheduled hearing, the Board will decide the case based upon the evidence, if any, in the record.

Or

At the time of the hearing before the Board, if neither party, their representative, or an attorney is present to argue the matter before the Board, the Board shall without further notice hear the case and a decision shall be rendered on the information provided.

C. Conflicts of Interest

1. Persons who have an interest in the outcome of the case, in the form of a fee or other form of compensation, directly or indirectly, are not permitted to give appraisal evidence or an opinion of value to the Board. All agents or other representatives presenting evidence to the Board should be prepared to present a copy of their contract with the owner to the Board at the time of the hearing.

D. Continuance of a Hearing by The Board

1. The Board may continue a hearing already in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement in order to obtain legal advice.

E. Briefs

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

F. Decisions

1. All final decisions made by the Board will be in writing or may be made on the record if the Board so Chooses. Copies of final decisions will be emailed to parties that have provided email addresses, and a copy of the decision will be sent by original mail. Parties that have not provided an email address will receive a copy of the decision via certified mail.

G. Appeals

1. Final decisions of the Board may be appealed to the Board of Tax Appeals (“BTA”) or the Morrow County Court of Common Pleas. Persons that wish to appeal must file a notice of appeal with the Board, and the BTA or Court.
2. The notice must be filed with the Board and the BTA **within 30 days** of the date of the mailing of the final notice to parties to the complaint (look for the postmark date on the mail containing the final decision by the Board).
3. Parties may appeal a BOR decision, by filing an appeal in the Court of Common Pleas within (14) fourteen days after a final order of foreclosure and forfeiture is journalized by the Clerk of Courts.
4. Notice can be filed in person, by mail, by fax or by email. Please see ORC 5717.01 and ORC 5717.05 and <https://bta.ohio.gov/> for more information.

VIII. Expedited Delinquent Tax Foreclosure Hearing Rules and Procedures

The Morrow County Board of Revision (“BOR”) hears expedited delinquent tax foreclosure cases for vacant and abandoned real property in lieu of the judicial foreclosure process. Pursuant

to ORC § 323.66 (B) (1) rules adopted by the BOR shall be limited to rules relating to hearing procedures, the scheduling and location of proceedings, case management and practice forms. The BOR follows the authority found in ORC § 323 and Titles 53 & 57 of the Revised Code, to carry out the intended function of expedited foreclosures while providing due process to those affected.

A. Commencement of Case; Pleadings; Service of Process

1. A Plaintiff prepares and files a complaint (“Complaint”) with the Morrow County Clerk of Courts (“Clerk of Courts”) for the foreclosure of a property tax lien, naming those Defendants it has identified to be necessary parties after examination of title.
2. Plaintiff provides notice and service to all necessary parties in compliance with Rules 4 and 5 of the Ohio Rules of Civil Procedure.
3. At any time before adjudication of foreclosure, Plaintiff may amend or supplement its complaint and complete service as necessary under Ohio Civil Rules 4 & 5. Plaintiff must file amended or supplemental complaints with the Clerk of Court, Board of Revision and copy service to all parties.

B. Motions and Other Preliminary Matters

1. Unless otherwise provided by law, motions must be filed with the Clerk of Court and the BOR, with notice issued to all parties named in the complaint, not later than (14) fourteen days prior to the final hearing. Failure to file a timely motion with the Clerk of Court and the BOR may result in summary denial.

or

Unless otherwise provided by law, all subsequent pleadings, petitions, and papers associated with the case and filed with the Morrow County Clerk of Courts and BOR shall be served upon all parties of record in accordance with Civil Rules 4 and 5 not later than (14) days prior to the final hearing. Failure to do so may result in summary denial.

2. Parties shall have (7) seven days to file a response with the Clerk of Court and the BOR, with notice to all named parties.
3. The BOR may schedule a special hearing to hear oral arguments on any matter.
4. All decisions by the BOR shall be journalized and filed with the Clerk of Court.

C. The BOR has the discretion to allow documentary evidence to supplement the record at any hearing.

1. Requests for the BOR to exercise its subpoena authority must be filed with the Clerk of Court and the BOR, with notice issued to all parties named in the complaint, not later than (15) fifteen days prior to the final hearing date. The BOR will consider the request and determine whether a subpoena will be issued.

D. Transfer to a Court

1. The Revised Code permits parties to request transfer of an expedited foreclosure case from the BOR to a court of competent jurisdiction. At any time on or before the fourteenth day after service of process is perfected, the owner of record may file a pleading with the Morrow County Clerk of Courts requesting that the Board transfer the case to a court of competent jurisdiction to be conducted in accordance with the applicable laws.
2. Prior to adjudication, the BOR may order a matter transferred to a court of competent jurisdiction if it determines, given the complexity of the case or other circumstances, that a court would be a more appropriate forum for the action.

E. Expedited Delinquent Tax Foreclosure Hearing

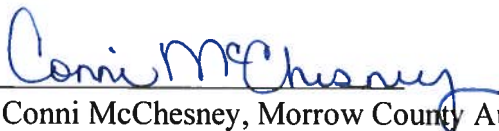
1. Upon motion of the Plaintiff the BOR shall conduct a final hearing on the merits of the Complaint, not sooner than thirty days after the service of notice of summons and complaint have been perfected. Notice of the hearing, including the date, time, and location, is provided by the Clerk of Courts and/or by publication in a newspaper of general circulation.
2. Expedited delinquent tax foreclosure cases are heard before a panel consisting of three (3) BOR hearing officers, who shall hear all witness testimony under oath or affirmation. All hearings are recorded according to law. A quorum shall consist of two (2) BOR hearing officers, which shall constitute the minimum number of hearing officers required to conduct proceedings.
3. An Assistant County Prosecutor will represent the Treasurer at the hearing and present evidence. The Treasurer will testify regarding the total impositions, fair market value, and whether there is any Community Development Organization or Municipal interest in the property.
4. Parties appearing for an expedited delinquent tax foreclosure hearing may testify before the BOR and may be represented by legal counsel.
5. Requests for a continuance, including oral motions made at the final hearing, shall be considered at the discretion of the BOR.

F. Impositions & Challenges

1. The BOR may rely on the Treasurer's testimony to determine the amount and validity of impositions against the subject property. The parties have the opportunity to challenge the amount and/or validity of the impositions alleged in the Complaint, and may submit factual documentation demonstrating measures taken on their part to resolve the outstanding impositions.
2. The BOR may call additional witnesses and/or consider evidence to determine the amount and/or the validity of any imposition. The BOR has the authority to remove from the tax duplicate impositions it finds are not valid or those not supported by a preponderance of the evidence, but where impositions remain, the case will proceed to adjudication.

G. Essential Findings

1. If the BOR determines that a decree of foreclosure is warranted, a final decision shall include the following findings and orders:
 - a. The subject property is "delinquent land" pursuant to ORC § 5721.01 and/or "abandoned land" as defined in ORC § 323.65 (a) and as used in ORC § 323.65 to 323.78.
 - b. Taxes and other impositions are due, owing, and delinquent and that the subject property should be foreclosed according to law.
 - c. Whether the aggregate amount of impositions against the subject property exceeds the fair market value of the subject property.
 - d. An order to execute the foreclosure by sheriff's sale, direct transfer or other appropriate exercise of power upon the entry of an adjudication of delinquency and foreclosure.


Conni McChesney, Morrow County Auditor

11.27.23
Date


Jim Jahn Morrow, County Treasurer

11/27/23
Date


Tim Siegfried, Morrow County Commissioner

11-27-23
Date