

## **BOARD OF REVISION COMPLAINT CHECKLIST**

**Before returning this form, please be sure you have:**

   Filled out the proper complaint form:

    DTE Form 1 is for complaints against the total market value of a real estate parcel

    DTE Form 1M is for complaints against the total market value of a manufactured home

    DTE Form 2 is for complaints against real property for something other than market value (property class, CAUV status, removed buildings)

   Given a complete and accurate name, address, phone number and email address for the owner of the property and or agent.

**\*Certified mail and regular mail with important deadlines will be sent to the address\***

   Given accurate parcel numbers (for real property) or registration numbers (for manufactured homes).

   Answered all questions on the complaint form, including filling in **ALL** columns of #8 for each parcel listed on Form 1 or **ALL** columns for #9 on Form 1M.

   Fully explained the reason for requesting a change in value, additional paper may be added if needed.

   Not included parcels in different taxing districts on the same application (example: one parcel is in Vernon Twp & one is in Wayne Twp- please complete a separate form for each parcel).

   Signed the form in front of a notary.

   Attached supporting evidence.

**\*\*IMPORTANT: THIS COMPLAINT FORM CAN ONLY BE ACCEPTED BY THE COUNTY AUDITOR'S OFFICE BETWEEN THE FIRST OF JANUARY AND MARCH 31. IF THE DUE DATE FALLS ON A SATURDAY OR SUNDAY, APPLICATIONS WILL BE ACCEPTED ON THE FOLLOWING MONDAY.**

**THESE DATES ARE SET BY OHIO LAW, NO EXCEPTIONS WILL BE MADE!**

**YOUR COMPLAINT MAY BE DISMISSED IF ANY OF THIS INFORMATION IS MISSING OR INCORRECT.**

**BE ADVISED IF YOU DO NOT MAKE A TAX PAYMENT BY THE DUE DATE, PENALTY AND INTEREST WILL BE APPLIED.**

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received \_\_\_\_\_

**Complaint Against the Assessment of Real Property Other than Market Value**

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint  Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property		
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person		
5) Email address of complainant		
6) Complainant's relationship to property, if not owner		

**If more than one parcel number is included, see "Multiple Parcels" on back**

7) Parcel number from tax bill	# Acres, if applicable	Address of property

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons:

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date \_\_\_\_\_ Complainant or agent \_\_\_\_\_ Title (if agent) \_\_\_\_\_  
Signature \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_  
Signature \_\_\_\_\_

# Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**TENDER PAY:** If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

**MULTIPLE PARCELS:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**Instructions for Line 9.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

# BOARD OF REVISION INSTRUCTIONS

## DTE 2

**CAREFULLY READ and follow these instructions and the instructions on the back of the complaint form.**

**The A-Z letters correspond with the letters on the attached form.**

- A. *BOR No.*- Auditor's office will set the Board of Revision (BOR) case number.
- B. *Date received*- Auditor's office date stamps the form when it is received in office. A complaint can be dismissed if filed after the March 31 deadline.
- C. *Tax year*- must be the current tax year, which is the year prior to the calendar year.
- D. *County*- name of the county in which the property is located.
- E. *Original complaint*- check this box if you are the first party to file. If you were notified that a complaint was filed, see "F".
- F. *Counter complaint*- if you were notified that a complaint was filed against the property, check this box to counter.
- G. *Owner of property*- enter the name & mailing address of the owner of property as of the date of this filing.
- H. *Complainant if not owner*- if you are not the owner of the property enter your name and mailing address.
- I. *Complainant's agent*- if you are represented by an agent, enter their name and mailing address.
- J. *Telephone # of contact person*- enter a phone # & email address of the person the Board can contact.
- K. *Email address of contact person*- enter the email address of the person the Board can contact.
- L. *Complainant's relationship to property if not owner*-if not the property owner, enter your relationship to owner.
- M. *Parcel #*- enter the parcel #(s) as stated on the county's records. Please be sure the # contains 15 digits. Use additional paper if necessary.

N. *Acres*- enter # of acres per parcel listed.

O. *Address*- enter address of each parcel listed.

P. *Indicate*- please choose the corresponding reason for complaint. See back of complaint for explanations. A complaint can be dismissed if a box is not checked.

**\*Please read item #9- depending on the type of complaint you may not need to complaint Q-T\***

Q. *Parcel #*- re-enter parcel#/s that are on the complaint. Please be sure the # contains 15 digits. Use additional paper if necessary.

R. *Column A* -enter your opinion of total market value for each parcel listed. For example: the price a parcel would sell for if offered on an open market. A complaint can be dismissed if left blank.

S. *Column B*-enter current market value found on county's record for each parcel listed. A complaint can be dismissed if left blank.

T. *Column C*- subtract column S from column R. A complaint can be dismissed if left blank.

U. *The request change in value is justified*-state the reason why you feel your opinion of value is more accurate than the county's value. Use additional paper if necessary.

V. *Legislative authority*- for school board

W. *I declare*- a signature is required along with notarization. A complaint can be dismissed if not properly signed and notarized.

**Clear Form**DTE 2  
Rev. 12/22

Tax year	<b>C</b>	BOR no.	<b>A</b>
County	<b>D</b>	Date received	<b>B</b>

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**E** Original complaint  **F** Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	G	
2) Complainant if not owner	H	
3) Complainant's agent	I	
4) Telephone number of contact person	J	
5) Email address of complainant	K	
6) Complainant's relationship to property, if not owner	L	
<b>If more than one parcel number is included, see "Multiple Parcels" on back</b>		
7) Parcel number from tax bill	# Acres, if applicable	Address of property
M	N	O

## 8) Indicate the reason for this complaint:

The classification of property under RC 5713.041.  
 The classification of property under RC 319.302.  
 The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.  
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## 9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
Q	R	S	T

## 10) The requested change is justified for the following reasons:

U

## 11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

W I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date \_\_\_\_\_ Complainant or agent \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Signature \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_

Signature \_\_\_\_\_