

Delaware County Board of Revision Rules and Procedures

I. The Board of Revision

A) Organization

- 1) The purpose of the Board of Revision (BOR) is to hear complaints against the valuation of real property and to determine the valuation of real property for taxation purposes.¹
- 2) The BOR consists of the following members, or their designated representative:
 - a. County Treasurer
 - b. County Auditor
 - c. County Commissioner
- 3) BOR inquiries should be directed to the Delaware County Auditor's office, 140 N. Sandusky Street, Delaware, OH 43015; Tel: 740.833.2900; 8:30 am to 4:30 pm daily except holidays.
- 4) All complaints filed with the County Auditor will be considered by the Board. All sessions are open to the public, unless the Board adjourns into executive session.²
- 5) All proceedings, documents, and decisions concerning a Complaint against the Valuation of Real Property are a matter of public record.
- 6) The County Auditor is authorized to negotiate and to accept stipulations of value on behalf of the BOR at any point in the proceedings whether the proceedings were initiated with the State Board of Tax Appeals or the Delaware County Court of Common Pleas.

II. General Overview of Determining True Value

- A) All real property (land, buildings, structures, and improvements) is subject to taxation unless specifically exempted.³
- B) Land and improvements must be taxed by uniform rule according to true value.⁴
- C) True value is determined as of tax lien date. The tax lien date is January 1st of each tax year.
- D) A party who asserts the right to an increase or decrease in the value of real property has the burden to prove the value asserted.^{5,6,7} It is incumbent upon an appellant challenging a particular value to come forward and offer evidence which demonstrates its right to the value sought.⁸
- E) The valuation of real property is provided by statute and by the Ohio Administrative Code.^{9,10} The County Auditor is not required to defend the value established during a reappraisal cycle, whether responding to questions from an individual property owner or when a property complaint is filed with the BOR.¹¹

- F) "True value" means one of the following¹²:
- 1) The fair market value or current market value of property is the price at which property would change hands on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having a knowledge of all the relevant facts pertaining to the real property.
 - 2) The price at which property did exchange hands between a willing buyer and a willing seller, within a reasonable period of time either before or after the tax lien date and as defined by the courts.¹³
- G) Generally speaking, the price paid for property that is the subject of an actual, recent arm's length transaction is considered to be the best evidence of "true value."^{14,15}
- 1) Exceptions to the arm's length rule include the loss in value due to a casualty loss or the increase in value resulting from an improvement added to the property subsequent to the sale.
 - 2) The Ohio Supreme Court has ruled that a "recent" sale is a sale that has occurred within 24 months of the lien date.¹⁶
 - 3) The Ohio Supreme Court has ruled that a lease encumbrance can be treated as an arm's length transaction.¹⁷
- H) In the absence of an actual arm's length sale of the property, an alternative method for establishing "true value" is based upon an approved appraisal methodology (sales comparison approach, income approach, or cost approach) prepared for the subject property as of the tax lien date for the tax year in question.
- I) If the complainant does not submit evidence of an actual arm's length sale or an appraisal as evidence, the following are possible forms of evidence which may be submitted to support an assertion of value for a particular class of real property.
- 1) For residential or agricultural properties, recent sales of similar properties in the same area or in a similar area may be submitted as evidence. Sales of properties used for comparison should have characteristics comparable to the subject property. Comparable sales must be arm's length transactions. Photos may be submitted as evidence of physical changes to subject property to support declining condition of the property. The Auditor values of other properties cannot be used as evidence of value because the Auditor values do not represent actual sales of the properties used for comparison.
 - 2) For commercial or industrial properties, evidence should include the following documents for the preceding **three years**:
 - a. Financial statements detailing all income received,
 - b. Actual operating expenses,
 - c. Fixed expenses and replacement reserves,
 - d. Rental property should include the aforementioned documents as well as:
 - i. A description of the rental unit's sizes and types.
 - ii. The current rent roll showing potential rent.
 - iii. All other income such as income derived from parking and laundry facilities.
 - iv. Rental losses due to vacancy and uncollectable accounts.

III. The Valuation Complaint Process¹⁸

A) The Original Complaint

- 1) The complaint form (DTE Form 1) must be filed between January 1st and March 31st. The USPS postmark dated March 31st is sufficient for a timely filing of complaints that are submitted via US mail.
- 2) Multiple parcels may be included on the same complaint form only when the parcels are in the same taxing district and have identical ownership or form a single economic unit.
- 3) Documents should be submitted in a letter size format (8 ½ x 11) whenever possible and should not be permanently bound.
- 4) Photographs submitted as evidence will not be returned and will be retained with the complaint.
- 5) Settlement Offer. Upon the receipt and review of compelling evidence of value, the BOR may determine that an adjustment in value is warranted and may authorize a "settlement offer." The offer may or may not be equivalent to the opinion of value asserted in the property valuation complaint. In order to accept the settlement offer, a written confirmation from the property owner must be returned to the BOR. Upon receipt of the written confirmation, the settlement offer will be ratified by the BOR.

B) Current Agricultural Use Value (CAUV) Complaint

- 1) Soil types and CAUV values are determined by the Ohio Department of Taxation and, as such, cannot be appealed to the BOR.
- 2) Complaints based upon removal of a parcel from the CAUV program and the imposition of recoupment charges applied to a parcel may be appealed to the BOR. The BOR may reinstate the parcel to the CAUV program and may waive the recoupment charges. The property owner must submit evidence to support the fact that the parcel was being actively used for commercial agriculture and should be restored to the CAUV program.

C) The Counter Complaint

- 1) The County Auditor shall give notice to the Board of Education whenever the asserted value in complaint represents a difference at least \$50,000 from the current Auditor value for the parcel.
- 2) The Board of Education has 30 business days within which to file a counter complaint with the County Auditor against the subject property.
- 3) If the complaint was filed by someone other than the property owner, the County Auditor shall give the property owner notice within 30 business days of the date on which the complaint was filed.
- 4) The property owner is always a party to the complaint.

D) The Hearing Process

- 1) The Secretary of the BOR shall schedule complaints for hearings and shall send notice by certified mail to all parties not less than ten (10) business days prior to the date of the hearing and stating the time and place for the hearing.
- 2) Hearings may be continued, for good cause, or upon a motion adopted by the BOR. Requests for continuances must be submitted in writing and delivered to the Auditor at least three (3) business days prior to the scheduled hearing. Only one continuance will be permitted per complaint. Any subsequent request for a continuance must be approved by the BOR.
- 3) The complainant may request to withdraw a property valuation complaint by filing a written notice of withdrawal at any time prior to the commencement of the scheduled hearing. 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 appraisal cycle.
- 4) Hearings for property valuation complaints pertaining to residential or agricultural properties will be scheduled in increments of fifteen (15) minutes.
- 5) Hearings for property valuation complaints pertaining to commercial or industrial properties shall be scheduled so as to provide ample time for the hearing based upon the relative complexity of the case.
- 6) At the hearing, the complainant must provide evidence in support of the asserted value. The complainant's testimony is subject to cross-examination by the members of the BOR and by counsel for the opposing party if a counter-complaint has been filed. The cross-examination shall be performed under oath.
- 7) If the complainant fails to appear at the hearing or fails to be represented at the hearing, the BOR may dismiss the complaint for a failure to prosecute. If a written notice asserting good cause is filed within ten (10) business days after the dismissal, the BOR, in its sole discretion, may determine that good cause has been provided and may reconsider the dismissed complaint.
- 8) The BOR may elect to give no consideration to any evidence or document if the person that prepared the evidence or document is not present at the hearing and not available to be cross-examined.
- 9) A property owner shall be considered competent to testify as to the value of the subject property.
- 10) The BOR may call witnesses and examine them, under oath, regarding any evidence prepared by them. All parties involved in the complaint must be in attendance at the hearing and must be available for examination.
- 11) The BOR may require any party to submit copies of documents that the BOR requests in order to make a determination. The hearing shall be continued until such time as the documents have been provided, or the time for providing such documents has lapsed, whichever is sooner. Unless the BOR determines otherwise, all required documents shall be provided to the BOR within fourteen (14) days of the hearing.
- 12) If a party intends to introduce evidence involving the opinion of an expert, the party shall file, with the BOR, a summary of that opinion and a summary of the expert's qualifications. The summary and qualifications shall be filed with the BOR no less than five (5) days prior to the date of the scheduled hearing. A witness who intends to present an expert opinion on a subject must be qualified as an expert.¹⁹ If expert is an appraiser, a copy of the appraisal report shall be sufficient to comply with this requirement.

- 13) An appraiser shall be considered an expert witness. The property owner shall be considered competent to testify as to the value of the subject property. Testimony as to comparable properties, their values and recent sales values shall be considered to be expert testimony which can only be presented by expert witnesses as previously defined.
- 14) If the BOR concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the BOR may direct the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the BOR. The independent appraiser shall be subject to examination by the BOR and cross-examination by the property owner or the property owner's duly appointed representative.
- 15) An appeal from the BOR decision may be filed with either the Board of Tax Appeals located in Columbus, Ohio or with the Court of Common Pleas in the County in which the property is located. The appeal must be filed within thirty (30) business days of the date of the mailing of the BOR decision. A notice of appeal must also be filed with the BOR.

IV. Subject Matter Jurisdiction

- A) Strict compliance with the jurisdictional requirements is required in order to vest subject matter jurisdiction with the BOR.²⁰
- B) Subject matter of a complaint:
 - 1) Any classification made²¹ (residential-agricultural vs. non-residential-agricultural)
 - 2) Any current agricultural use valuation determination.²²
 - 3) Any recoupment charge levied as the result of a conversion from agricultural use.²³
 - 4) The determination of the total valuation or assessment of any parcel that appears on the tax list, except public utility parcels assessed by the tax commissioner.²⁴
 - 5) Complaint against the denial of the 10% rollback.²⁵
 - 6) Complaint against the denial of any homestead exemption.^{26,27}
 - 7) Complaint against the denial of a 2 ½% owner occupied reduction.^{28,29}
- C) Statute of Limitations for Filing a Complaint
 - 1) A complaint against the valuation of real property must be filed on or before March 31st of the ensuing tax year or the current tax year for manufactured home complaints against the valuation of a manufactured home. A USPS postmark date of March 31st is sufficient for the complaints that are filed by mail.
 - 2) The complaint can only be filed for the "current tax year", which is defined as the calendar year in which the first installment of taxes is due.³⁰ A complaint cannot be filed for a prior tax year.
 - 3) A complaint that is filed after the March 31st deadline cannot be considered as an early filing for the next tax year. Complaints filed prior to the January 1st date do not vest jurisdiction with the BOR.
 - 4) Evidence of value must relate to the tax lien date as previously defined.
 - 5) If March 31st deadline occurs on a Saturday or Sunday, the filing deadline date will be extended to the next business day.

D) Completing the Complaint Form (DTE Form 1)

- 1) DTE Form 1 represents a lawful interpretation of the minimal data requirements of the law and full compliance is necessary before a BOR is empowered to act on the merits of a property valuation complaint. An incomplete complaint form confers no jurisdiction upon the BOR.
- 2) Multiple parcels may be included on the same property valuation complaint form only when such parcels are in the same taxing district and have identical ownership or form a single economic unit.
- 3) The complaint must identify the owner of the property in order to satisfy the core jurisdictional requirements. "Owner" is defined as the owner at the time that the complaint is filed, which may not be the same as the tax lien date. The purpose of this requirement is to ensure that the property owner receives notice of the complaint.
- 4) Whenever a complaint is dismissed because it is jurisdictionally defective, any counter-complaint must also be dismissed because a counter-complaint does not have standing on its own.

E) Standing to File a Complaint

- 1) In order to have standing to file a valuation complaint, a person must be:³¹
 - a) A person owning taxable real property in the county or in a taxing district with territory in the county or,
 - b) The spouse of the property owner.
 - c) An individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the Institute for Professionals in Taxation, the National Council of Property Taxation, or the International Association of Assessing Officers; a public accountant³², a general or residential licensed or certified real estate appraiser³³, or a licensed real estate broker³⁴, who is retained by the property owner.
 - d) If the property owner is a firm, company, association, partnership, limited liability company, or corporation, complainant must be an officer, a salaried employee, a partner, or a member of the firm, company association, partnership, limited liability company or corporation.
 - e) If the property owner is a trust, the complainant must be a trustee of the trust.
 - f) The Board of County Commissioners.
 - g) The County Prosecutor.
 - h) The County Treasurer.
 - i) The Board of Township Trustees of any township with territory within the county.
 - j) The Board of Education of any school district with territory in the county.
 - k) The mayor or legislative authority of any municipal corporation with any territory in the county.
 - l) A person owning taxable real property in another county may file a complaint only with regard to any determination affecting real property in the county that is located in the same taxing district as that person's real property is located.

Note: An Ohio Court of Appeals has declared the preceding statute to be unconstitutional. Complaints filed by the individuals listed in b) through e) above may be subject to dismissal by the Board of Tax Appeals unless those individuals are also attorneys.

- 16) The BOR shall not decrease any valuation unless a party affected or who is authorized to file a complaint makes and files with the Board a written application, verified by oath and signature, showing the facts upon which it is claimed such decrease should be made.^{35,36}

F) "One in Three Year Rule"

- 1) A complainant may file only one property valuation complaint in an appraisal cycle, the period of years between a reappraisal and a triennial update or vice versa, except under certain circumstances.
- 2) The property owner must assert one of the four exceptions listed below when filing a second complaint within an appraisal cycle.
- 3) The four (4) exceptions which permit the filing of an additional property valuation complaint are listed below. The exception must occur after the tax lien date in the tax year for which a prior complaint was filed and the subject of the prior complaint cannot be asserted in the second or subsequent property valuation complaint. The exceptions are:
 - a) The property was sold in an arm's length transaction.
 - b) The property lost value due to some casualty loss.
 - c) A substantial improvement was added to the property.
 - d) The property experienced an increase or decrease of at least fifteen (15) percent in the property's occupancy resulting in a substantial economic impact on the property.
- 4) A complaint that is dismissed for a lack of subject matter jurisdiction constitutes a "filing" and complainant is prohibited from filing a second complaint during the appraisal cycle.

V. Unauthorized Practice of Law

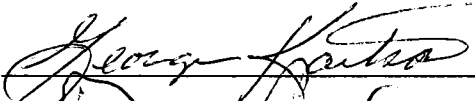
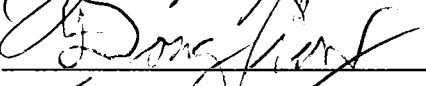
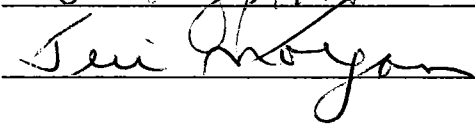
- A) Other than an individual owner filing a complaint or a person identified on DTE Form 1 (Complaint against the Value of Real Property) and DTE Form 1M (Complaint against the Valuation of a Manufactured or Mobile Home), only an attorney licensed to practice law in Ohio, may prepare and file a valuation complaint.
- B) The Ohio Supreme Court has ruled that the preparation and filing of a property valuation complaint with a BOR on behalf of a taxpayer constitutes the practice of law.
- C) An attorney may sign a property valuation complaint prepared another party and it shall be considered as "prepared and filed" for purposes of determining whether jurisdiction has been properly vested in the BOR.

VI. Preclusion Rule

A complainant who does not provide to the BOR all information within his/her knowledge or possession and that affects the determination of value during the BOR hearing, is precluded by State law from providing that information to the Board of Tax Appeals or Court of Common Pleas upon appeal.

VII. Waiver of Rules

In the interest of justice and for good cause or upon a motion adopted by the BOR, the BOR may waive any rule in a particular case.

Adopted by:  County Auditor or Designee
 County Treasurer or Designee
 County Commissioner or Designee

Date: September 2, 2015

NOTES

- ¹ Ohio Revised Code (O.R.C.) section 5715.01
- ² Ohio Revised Code (O.R.C.) section 121.22
- ³ Ohio Revised Code (O.R.C.) section 5709.01
- ⁴ Article XII, Section 2 of the Ohio Constitution
- ⁵ *Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1994), 68 Ohio St.3d 336
- ⁶ *Crow v. Cuyahoga Cty. Bd. of Revision* (1990), 50 Ohio St.3d 55
- ⁷ *Mentor Exempted Village Bd. of Edn. v. Lake Cty. Bd. of Revision* (1988), 37 Ohio St.3d 318
- ⁸ *Cleveland Bd. of Edn.*, *supra*; *Springfield Local Bd. of Edn. v. Summit Cty. Bd. of Revision* (1994), 68 Ohio St.3d 493
- ⁹ Ohio Revised Code (O.R.C.) section 5713.01
- ¹⁰ Ohio Administrative Code (O.A.C.) section 5703-25-07(B)
- ¹¹ *David S. Weldon v. Medina county BOR and Medina County Auditor* (2011), Ohio Bd. of Tax Appeals 2008-M-1591
- ¹² Ohio Administrative Code (O.A.C.) section 5705-3-01
- ¹³ Ohio Revised Code (O.R.C.) section 5713.03
- ¹⁴ *State, ex rel, Park Investment v. Bd. of Tax Appeals* (1964), 175 Ohio St. 410
- ¹⁵ *Berea v. Cuyahoga Cty. Bd. of Education* (2005), 106 Ohio St.3d 269
- ¹⁶ *Akron City School Dist. Bd. of Ed. v. Summit Cty. Bd. of Revision*, Slip Opinion No. 2014-1588
- ¹⁷ *HIN, L.L.C. v. Cuyahoga Cty. Bd. of Revision*, Slip Opinion No. 2014-523
- ¹⁸ Ohio Revised Code (O.R.C.) section 5715.19
- ¹⁹ Ohio Rules of Evidence Nos. 702 and 703
- ²⁰ Ohio Revised Code (O.R.C.) section 5715.19
- ²¹ Ohio Revised Code (O.R.C.) section 5713.04
- ²² Ohio Revised Code (O.R.C.) section 5713.32
- ²³ Ohio Revised Code (O.R.C.) section 5713.35
- ²⁴ Ohio Revised Code (O.R.C.) section 5727.06
- ²⁵ Ohio Revised Code (O.R.C.) section 319.302
- ²⁶ Ohio Revised Code (O.R.C.) section 323.151(A)
- ²⁷ Ohio Revised Code (O.R.C.) section 323.154
- ²⁸ Ohio Revised Code (O.R.C.) section 323.151(B)
- ²⁹ Ohio Revised Code (O.R.C.) section 323.154
- ³⁰ Ohio Revised Code (O.R.C.) section 323.17
- ³¹ Ohio Revised Code (O.R.C.) section 5715.19
- ³² Ohio Revised Code (O.R.C.) section 4701.10
- ³³ Ohio Revised Code (O.R.C.) section 4763
- ³⁴ Ohio Revised Code (O.R.C.) section 4735
- ³⁵ Ohio Revised Code (O.R.C.) section 5715.13
- ³⁶ Ohio Revised Code (O.R.C.) section 5715.19

COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION

READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM

ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR **2017**
DELAWARE COUNTY☐ 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 ()		Email		
5) Complainant's relationship to property if not owner				
If more than one parcel is included, see "Multiple Parcels" on back.				
6) Parcel number from tax bill	Address of property		Home Phone	Cell Phone
7) Principal use of property:				
8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.				
Complainant's Opinion of Value is REQUIRED in Column A				
Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A (Fair Market Value)	Column B Taxable Value (35% of Column A)		
9) The requested change in value is justified for the following reasons:				

10) Was property sold within the last 3 years? Yes ☐ No ☐ Unknown ☐. If yes, show date of sale _____ and sale price \$_____; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date _____ and total cost \$_____.

13) Do you intend to present the testimony or report of a professional appraiser? Yes ☐ No ☐ Unknown ☐.

14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. 5715.19(A)(2) for a complete explanation.

- ☐ The property was sold in an arm's length transaction; ☐ The property lost value due to a casualty;
☐ A substantial improvement was added to the property; ☐ Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties 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 Public

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

TENDER PAY: If the owner of a property files a complaint against the valuation of that property, then while such complaint is pending, the owner is entitled to tender to the County Treasurer an amount of taxes based on the valuation claimed for such 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 final amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership, and (3) form 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: Valuation complaints must relate to the total value of both land and building. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The Board 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 claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls, and detailed income and expense statements for the property.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his 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 the failure to present such evidence or information to the Board.

INSTRUCTIONS FOR QUESTION 10: If property was sold in that last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

NOTICE: R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio Court of Appeals, the Board of Tax Appeals and many County Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

*Return completed form to: George Kaitsa, Delaware County Auditor
BOR Dept. 140 N. Sandusky Street, PO Box 8006, Delaware, OH 43015*

FILING PERIOD IS
JANUARY 1st TO MARCH 31st