
BOARD OF TAX APPEALS

- Creates a small claims division of the Ohio Board of Tax Appeals (BTA) with the authority to hear certain appeals involving nonbusiness real property or where the amount in controversy is less than \$10,000 and all parties give written consent.
- Allows for parties to file notice of appeal to the BTA by fax or e-mail.
- Requires the BTA to establish a case management schedule for appeals.
- Requires the BTA to adopt rules that establish a mediation program and provide guidelines for the conduct of mediations.
- Requires the BTA to adopt rules requiring that, when a decision is appealed to the BTA, the county board of revision, municipal board of appeal, county auditor, Tax Commissioner, Director of Development Services, or Director of Job and Family Services that made the decision must file the transcript of the proceeding electronically.

Small claims division

(R.C. 5703.02, 5703.021, 5717.01, 5717.011, 5717.02, and 5717.04)

The Board of Tax Appeals (BTA), as established in existing law, is a separate, quasi-judicial, administrative agency that acts as the state's administrative tax court. The BTA consists of three members appointed by the Governor who provide taxpayers, corporate entities, and government entities with a forum in which to resolve tax disputes. The BTA resolves appeals from decisions and orders of the Tax Commissioner, the Director of Development Services, the Director of Job and Family Services, county boards of revision, county budget commissions, and municipal boards of tax appeal. Decisions of the BTA are recorded in a journal maintained by the secretary of the BTA and can be appealed to district courts of appeals or the Supreme Court of Ohio.

The bill creates a small claims division of the BTA. The small claims division would have the authority to hear appeals from county boards of revision involving nonbusiness real property, municipal income tax appeals from municipal boards of appeal where the amount in controversy is less than \$10,000, and appeals from final determinations of the Tax Commissioner, the Director of Development Services, and the Director of Job and Family Services if the amount in controversy is less than \$10,000. The BTA has authority to modify, by rule, this jurisdictional dollar threshold. Written



consent of all the involved parties is required in order for any appeal to be heard by the small claims division.

Under the bill, appeals within the above jurisdictional limits may be filed in the small claims division at the election of the appellant or reassigned there by the BTA. The BTA must reassign an appeal docketed in the small claims division to the regular docket in all of the following circumstances: (1) a party to the appeal requests reassignment, (2) the appeal presents a constitutional issue, (3) the appeal presents an issue of great public or general interest, or (4) the BTA determines that the appeal is outside the jurisdiction of the small claims division.

The operation and procedures of the small claims division are intended to be informal and will be prescribed by rules adopted by the BTA. Subject to these rules, it is permissible for appeals assigned to the small claims division to be heard over the telephone. The bill provides that parties are permitted, but not required, to have an attorney appear on their behalf. Entities that are not natural persons are permitted to participate in appeals before the small claims division as a taxpayer or claimant. These entities may appear through an attorney, a bona fide officer, partner, member, trustee, or salaried employee. Unless the entity is represented by an attorney, however, its representative may not engage in cross-examination, argument, or other acts of advocacy.

Decisions and orders of the small claims division must be recorded in the journal maintained by the secretary of the BTA. The journal is held open for public inspection. Unlike the BTA decisions, however, decisions and orders of the small claims division do not have precedential value for any other case and are not subject to appeal.

Facsimile and e-mail filing to the Board

Under current law, an appeal from a decision of the county board of revision must be filed by sending a notice of appeal to the county board of revision and the BTA within 30 days after notice of the decision is mailed. An appeal from a decision of a municipal board of appeal must be filed by sending a notice of appeal to the municipal board of appeal, the opposing party, and either the BTA or the court of common pleas (depending on where the taxpayer or tax administrator elects to seek appellate review) within 60 days after the day the appellant receives notice of the decision. An appeal from a final determination or action of the Tax Commissioner, a county auditor, the Director of Development Services, or the Director of Job and Family Services must be filed by sending a notice of appeal to the BTA and the official whose final determination or action is the subject of the appeal within 60 days after service of the notice of the final determination or action is completed.



In all such appeals, current law permits the appellant to file the notice of appeal in person, by certified mail, by express mail, or by authorized delivery service. If the notice is filed in person, the date of delivery is treated as the date of filing. If notice is filed by certified mail or express mail, the date of the U.S. postmark on the sender's receipt is treated as the date of filing. If notice is filed by authorized delivery service, the date of receipt recorded by the delivery service is treated as the date of filing.

The bill allows for parties, in addition to the methods that already exist, to file a notice of appeal to the Board of Tax Appeals by fax or e-mail. When these methods are used, the date of transmission is treated as the date of filing.

Electronic filing of transcripts

Once an appeal is certified to the BTA, the county board of revision, municipal board of appeal, county auditor, Tax Commissioner, Director of Development Services, or Director of Job and Family Services must certify a copy of the transcript of the proceeding before the board, auditor, Commissioner, or Director to the BTA. The bill requires that the BTA adopt rules requiring, and establishing procedures for, the electronic filing of such transcripts.

Case management schedule

The bill creates a new requirement that the BTA institute procedures to control and manage appeals of decisions of the Tax Commissioner, county auditors, the Director of Development Services, and the Director of Job and Family Services. These procedures must include the establishment of a case management schedule by the attorney examiners of the BTA in consultation with the parties and their counsel. Current law does not explicitly require the BTA to establish a case management schedule.

Mediation programs

The bill requires the BTA to adopt rules governing the creation and implementation of a mediation program. The rules must include procedures for requesting, requiring participation in, objecting to, and conducting mediations.

