

Executive

As Passed by the House

In Senate Finance and Financial Institutions

1 BTA - 1 Mailing of Board of Tax Appeals Decisions

R.C. 5705.341, 5705.37, 5715.251, 5717.03, 5717.04

Eliminates the current requirement that all Board of Tax Appeals decisions be sent by certified mail and instead permits the Board to send its decisions by regular mail.

Fiscal effect: The Board issued 2,155 decisions in FY 2008, and averaged more than 2,000 decisions each year during the past 5 years. The Post Office's website indicates that certified mail service costs \$2.70. The Board estimates that eliminating the requirement that decisions be sent by certified mail could save \$12,000 each year in postage and supplies.

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5717.04

Same as the Executive.

Fiscal effect: Same as the Executive.

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Same as the Executive, but allows a person appealing to the Board to request that the Board's decision or order be sent by certified mail at the person's own expense.

Fiscal effect: Will not reduce cost savings to the Board. May result in additional cost to units of local government if those entities request that findings of the Board be sent by certified mail.