

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
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**BTACD4 Mediation Program****R.C. 5703.02**

Requires the Board of Tax Appeals (BTA) to adopt rules establishing a mediation program and providing guidelines for the conduct of mediations.

No provision.

No provision.

No provision.

**Fiscal effect: Likely to reduce current backlog of cases pending with BTA.**

**BTACD1 Board of Tax Appeals Small Claims Division****R.C. 5703.021, 5717.04**

(1) Creates a small claims division in the Board of Tax Appeals (BTA). Authorizes the division to hear appeals from county boards of revision involving nonbusiness real property, municipal income tax appeals from municipal boards of appeal for which the amount in controversy is less than \$10,000, and appeals from final determinations of the Tax Commissioner, the Director of Development, and the Director of Job and Family Services if the amount in controversy is less than \$10,000. Specifies that consent of all involved parties would be required in order for any appeal to be heard by the small claims division.

(1) No provision.

(1) No provision.

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<p>(2) Specifies that decisions of the small claims division are not subject to appeal (under continuing law, other decisions of the BTA may be appealed to the Ohio Supreme Court or a county court of appeals).</p> <p><b>Fiscal effect: Likely to reduce current backlog of cases pending with BTA.</b></p>	<p>(2) No provision.</p>	<p>(2) No provision.</p>	<p>(2) No provision.</p>
<b>BTACD3 Electronic Communications with Board of Tax Appeals</b>			
<p><b>R.C. 5717.01, 5703.02, 5717.011</b></p> <p>Allows parties to file a notice of appeal with the Board by fax or email (current law requires parties to file the notice of appeal in person, by certified mail, by express mail, or by authorized delivery service). Requires the Board to adopt rules requiring the Tax Commissioner, county boards of revision, and municipal boards of appeal to electronically file transcripts with the Board.</p> <p><b>Fiscal effect: Potential minimal decrease in GRF spending.</b></p>	<p>No provision.</p>	<p>No provision.</p>	<p>No provision.</p>

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<b>BTACD2 Case Management Schedule</b>			
<p><b>R.C. 5717.02</b>            Requires the Board of Tax Appeals to establish a case management schedule to control and manage appeals of decisions of the Tax Commissioner, county auditors, the Director of Development, and the Director of Job and Family Services.</p> <p><b>Fiscal effect: May reduce current backlog of cases pending with BTA.</b></p>	No provision.	No provision.	No provision.