

Executive

As Reported by House Finance and Appropriations

BTACD1 Board of Tax Appeals Small Claims Division

R.C. 5703.021

Creates a small claims division of the Board of Tax Appeals, with authority to hear appeals from county boards of revision involving nonbusiness real property, appeals from municipal boards of appeal involving municipal income taxes if the amount in controversy is \$10,000 or less, and appeals from final determinations of the Tax Commissioner, the Director of Development, or the Director of Job and Family Services if the amount in controversy is \$10,000 or less. Requires consent of all involved parties for an appeal to be heard by the small claims division. Specifies that a decision or order of the small claims division may not be appealed.

Fiscal effect: Establishment of the small claims division, with rules for informal review of appeals, may result in cost savings calculated on a per case basis, and may expedite hearings on the Board's large backlog of cases.

No provision. Included in H.B. 505, As Introduced.

BTACD2 Procedures to Control and Manage Appeals

R.C. 5717.02

Requires the Board of Tax Appeals to institute procedures to control and manage appeals. Requires the procedures to include establishment of a case management schedule for each case.

No provision. Included in H.B. 505, As Introduced.

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Fiscal effect: The Tax Commissioner's review of the operations of the Board of Tax Appeals, published November 15, 2011, suggests that establishment of a case management schedule may reduce delays by putting all parties on notice regarding the anticipated timeline of a case.

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Other Taxation Provisions

TAXCD41 Facsimile or E-Mail Filing of Appeals

R.C. 5717.01, 5717.011, 5717.02

Allows for parties to file a notice of appeal to the Board of Tax Appeals by fax or e-mail. For an appeal of a municipal income tax case from a municipal board of appeals, also allows the parties to file by fax or e-mail with a court of common pleas.

Fiscal effect: Electronic filing may reduce costs of the Board of Tax Appeals, by an undetermined amount. For courts of common pleas, efficiencies with electronic filing may reduce costs, or costs may increase for any courts not currently equipped for electronic filing.

No provision. Included in H.B. 505, As Introduced.