

SENECA COUNTY BOARD OF REVISION

RULES OF PRACTICE AND PROCEDURE 2025 TAX YEAR COLLECTED 2026

1. Rules

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at the Auditor's Office, 109 S Washington St., Suite 2206, Tiffin, OH 44883 and shall be open every day from 8:30 a.m. to 4:30 p.m., Saturday, Sunday and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

3. Notice of Filing

- (A) The Board of Education, where the property in question resides, may file an original complaint under certain circumstances. Those circumstances include:
 - a. A sale of the property has taken place during the year preceding the tax lien date.
 - b. The sale which took place must exceed the appraisal value contained on the property record card by \$554,000 and 10% of the value of the property.
 - c. It is the responsibility of the affected Board of Education to do such research as may be necessary to determine whether or not a filing is appropriate. It is not the responsibility of the County Auditor to notify the Board of Education.
- (B) Within thirty days, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint.
- (C) Upon filing a counter-complaint, the board of education shall become a party to the complaint and be invited to attend any hearing.
- (D) If the board of education files the original complaint, the property owner shall be notified and shall automatically become a party to the complaint.

4. Service – School Board Attorneys

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

5. Copies

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ "x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

6. Appearance And Practice Before The Board

- (A) Following the decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.
 - (1) According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.
 - (2) The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.
 - (3) Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.
 - (4) Questions about your specific situation must be directed to your attorney.

- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

7. Complaints-Filings

(A) The complaint shall be filed with the county auditor, once the tax duplicate has been filed with the County Treasurer (around January 1st of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of scheduled hearings the following information:

- (1) For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
 - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - d. Any other supporting documents.
- (2) For complaints on Commercial/Industrial Property the following information should be submitted:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e. Appraisal report if such is intended to be offered as evidence.
 - f. Certified estimates from a contract or for repairs cited on the complaint.
 - g. Any other supporting documents.
- (3) For complaints on Agricultural Land, the following information should be submitted:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Market data analysis with all comparable sales and conveyance statements.
 - c. Topography map (may be obtained from the Seneca County GIS/Mapping department).
- (4) Only one complaint per parcel may be filed in interim period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. 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 current interim period. Interim period means between revaluation and triennial update, or triennial update and revaluation.
- (5) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

(B) Failure to produce documentation in the manner required by Rule 6(A) may result in materials being held inadmissible by the Board.

8. Preliminary Motions

- (A) Any preliminary motion made by a party shall be presented to the Board at least ten (10) days before the scheduled hearing.
- (B) The Board may refer motions to its statutory counsel (the Seneca County Prosecutor) for his opinion on the merits.

9. Evidence of Valuation

- (A) Any evidence submitted must relate to the total parcel value, which includes both land and improvements.
- (B) If the owner's opinion of value is not supported by facts, the Board will not consider it competent evidence.

10. Hearings

- (A) The Board's secretary (County Auditor) will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuance should be directed to the Board by calling within seven (7) calendar days of receipt of the notice of the scheduled hearing.

- (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by ordinary mail and Internet identifier of record (email), if allowed by Ohio law, or by certified mail. Complainants who ignore their notifications risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal of their Board decision.
- (C) Hearings may be scheduled for the witnesses, parties and legal counsel as a virtual hearing with Go-to-Meeting or with another virtual application being utilized. Any questions concerning this should be addressed before the hearing.
- (D) All hearings shall be open to the public and shall be recorded by audio, video or stenographer for later transcription or steno graphically reported.
- (E) Complainants filing on their residential properties should plan on a hearing lasting ten (10) to fifteen (15) minutes.
- (F) If an appraisal is presented to the Board with the complaint, the certified appraiser that prepared the appraisal should be present at the hearing in order to answer questions the Board may ask regarding the appraisal.
- (G) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
- (H) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
- (I) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

11. Order of Hearing

- (A) The parties giving testimony will be sworn in, and any attorney will be asked to enter their appearance.
- (B) The complainant shall present his evidence, which may include a certified appraiser or witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.
- (C) The Board or its counsel may examine the parties and their witnesses at any time.
- (D) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.
- (E) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may request 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 Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

12. Evidence

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

13. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

14. Briefs

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
- (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

15. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

16. Dismissal For Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

17. Decisions

All decisions by the Board will be made on the record. Copies of said decisions will be mailed to all parties by ordinary mail and Internet identifier of record (email), if allowed by Ohio law, or by certified mail.

18. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

19. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

20. Settlement Offer

If adequate, appropriate and compelling evidence is provided with the initial filing; the Board of Revision may agree with the need for a value adjustment and send an "Offer to Settle." This offer may or may not match the submitted opinion of value; you must indicate if you accept or do not accept the offer on the decision form and return it to the County Auditor's office. If you disagree and do not accept the offer you will be scheduled for hearing.

21. Refunds

When property involved in the complaint has been transferred during the time period for which a credit and repayment of overpaid taxes is payable pursuant to R.C. 5715.22, a copy of the settlement statement, or such other document that, within the sole discretion of the Board, sufficiently indicates the allocation and payment of taxes for the applicable time period shall be included with the complaint at time of filing. If a refund of property taxes is issued, the refund will be issued to the person(s) or entity(ies) that paid the taxes for the time period for which the credit or refund was issued. Failure to provide such tax allocation information shall result in the issuance of any credit or refund to the owner of the property at the beginning of the time period in which the overpaid taxes became due and payable.

22. Accepted Values

A list of property values accepted in informal hearings will be presented at the next BOR meeting.

23. Total Market Value

Only total market value of the property, both land and building as a single unit, will be considered.

Adopted on:

January 12, 2026

County Auditor

Elizabeth Clifton, Proxy

County Commissioner

Win - Luma

County Treasurer

Amelia M. Guertel