



# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — [www.mahoningcountyauditor.org](http://www.mahoningcountyauditor.org)

Dear Taxpayer:

Recently enacted Senate Bill 57 allows eligible persons to file a DTE 1A Board of Revision Complaint Against the Valuation of Property for Tax Year 2020 if the property was negatively impacted by the Covid-19 pandemic or a State Covid-19 order as defined by the Bill.

Enclosed please find the Complaint form for your completion and submission. Any complaint filed at this time will be scheduled a hearing. **Prior to the hearing, you should review and familiarize yourself with the enclosed Mahoning County Board of Revision Rules of Practice and Procedure.** Please note that Item 6(A) regarding a filing deadline of March 31<sup>st</sup> does not apply in this instance.

Complaints can be received from the S.B. 57 **from Tuesday, August 3, 2021 and received no later than Thursday, September 2, 2021 at 4:30 p.m.** in the Mahoning County Auditor's Office located in the Mahoning County Courthouse, 120 Market Street, Youngstown, OH 44503.

The Board of Revision hearing will address the value of your property as impacted by Covid-19 as noted above. Taxes will not be discussed. **If you wish to discuss taxes, you should speak with our local taxing authority** that is responsible for placing levies upon the ballot. **If you dislike the real property tax structure, you should speak to your state representatives.** State representatives have the authority to introduce legislation that can change the tax structure. **The Auditor's Office is responsible for setting a fair market value on your property; what we believe your property would sell for on the open market.**

In presenting your evidence to the Board of Revision, the following facts are among those that are **especially relevant** when you contest the value of your property:

1. COVID-19 related vacancy and/or loss of rental income related to COVID-19 including State mandated closures or restricted operating times for certain business.
2. Lease agreements and/or rent rolls, if applicable.
3. Three years of Income and Expense Statements or appropriate schedules of the Complainants Federal Income Tax Return.
4. CARES act documentation reflecting funding, loans or other benefits received.
5. Appraisal Report by a certified appraiser. We reserve the right to question the appraisal.

**You have the burden of proof** in presenting factors such as those cited above to support your claim that your **property value** should be revised; that is, your property cannot sell for the value that we have placed upon it.

**Your filing of an appeal at this time allows you to use real property valuation as of the lien date of October 1, 2020.**

**Before submitting your Complaint Against the Valuation of Real Property form, please review the form to ensure you have provided all requested information.**

Should you have any questions, please contact this office at 330-740-2010.

Very truly yours,

*Mahoning County Board of Revision*

Ralph T. Meacham, CPA  
Secretary

Rev 7/21

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received \_\_\_\_\_

## Special COVID-19-Related Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is only for special COVID-19-related complaints involving tax years 2021, 2021, or 2022. Non-COVID-19-related complaints must be filed using the DTE Form 1 or DTE Form 2. Please read all instructions before completing this form.

Original complaint     Counter complaint

Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill		Address of property	
8. Principal use of property			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
10. Allege with particularity how the COVID-19 pandemic or a state COVID-19 order caused the reduction in true value of the property:			

11. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Line 11" on back.
12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.
13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .
14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_  
Signature

## Instructions for Completing DTE 1A

### **TAX YEAR 2020 - FILING INFORMATION & DEADLINE:**

Sec. 3 of Substitute Senate Bill 57 (134th General Assembly, effective August 3, 2021) states that, subject to R.C. 5715.19, an eligible person may request in a valuation complaint for tax year 2020 that the assessment of true value in money of the property be determined as of October 1, 2020, instead of the tax lien date for tax year 2020, provided the request reflects a reduction in true value between those two dates due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order. **Notwithstanding division (A)(1) of section 5715.19 of the Revised Code, a COVID-19-related valuation complaint for tax year 2020 shall be filed with the county auditor no later than September 2, 2021.** See Sec. 3(D) of Substitute Senate Bill 57 (S.B. 57).

### **TAX YEAR 2021 OR 2022 - FILING INFORMATION & DEADLINE:**

For tax year 2021 or 2022, Sec. 4 of S.B. 57 states that an eligible person may file a valuation complaint that solely requests that the assessment of true value in money of the property account for any reduction in true value due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order. **A complaint for tax year 2021 or 2022 must be received by the county auditor before March 31 of the following tax year or the last day to pay first-half taxes without penalty, whichever date is later.** A counter-complaint must be filed within 30 days after receipt of notice from the auditor that an original complaint has been filed.

**Who May File:** An “eligible person” is any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**What is a “State COVID-19 order”?:** Sec. 3(A)(4) of S.B. 57 states that a “State COVID-19 order” means any of the following, issued on or after March 9, 2020, as the result of or in response to the COVID-19 pandemic:

- (a) An executive order issued by the Governor;
- (b) An order issued by the Director of Health under section 3701.13 of the Revised Code;
- (c) Any other order authorized by the Revised Code issued by another state official or state agency.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that “a complainant shall provide to the Board of Revision all information or evidence within the complainant’s knowledge or possession that affects the real property” in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 9:** In Column A enter the complainant’s opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10 - Allege with Particularity:** Sec. 3 and Sec. 4 of S.B. 57 state that an eligible person filing a COVID-19-related valuation complaint shall allege with particularity in the complaint how the COVID-19 pandemic or state COVID-19 orders caused the reduction in true value of the property. Sec. 3 and Sec. 4. of S.B. 57 also instruct Boards of Revision to dismiss valuation complaints that merely allege a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located.

**Instructions for Line 11:** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

# MAHONING COUNTY BOARD OF REVISION

## RULES OF PRACTICE AND PROCEDURE

### 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 120 Market Street, Youngstown, Ohio 44503, c/o Mahoning County Auditor's Office; and shall be open every day from eight thirty a.m. to four thirty p.m., Saturday, Sundays 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(s).
- (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. **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.

### 4. **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.

### 5. **Appearance And Practice Before The Board**

- (A) Attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value. 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. 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. Recent Supreme Court and Board of Tax Appeals rulings may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC. 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.

### 6. **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 1<sup>st</sup> 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 31<sup>st</sup> 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) calendar 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 contractor for repairs cited on the complaint.
    - g. Any other supporting documents.
  - (3) The information referenced in subsections (1) and (2) above shall be submitted to the Board of Revision no later than **ten (10) calendar days** prior to the scheduled hearing.
  - (4) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 15 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 triennial period.
  - (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.

## **7. Preliminary Motions**

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

## **8. Hearings**

- (A) The Board's secretary 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 continuances should be directed to the Board by calling within seven calendar days of receipt of the notice of the scheduled hearing.
- (B) The Board shall have sole discretion in its determination as to whether to conduct a hearing "in-person" or via video conference.
- (C) Hearing Notices that provide the time and place of hearing, and final notices providing the Board's determination, will either be sent to the parties by certified mail or, in the event the Board has record of an internet identifier of record associated with the owner and/or the complainant (if not the owner), by ordinary mail and by internet identifier of record. It is the owner/complainant's responsibility to pick up certified mail when notice is received from the Postal Service.
- (D) All hearings shall be open to the public and shall be recorded for later transcription or stenographically reported.
- (E) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- (F) 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.
- (G) 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.
- (H) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

**9. Order of Hearing**

- (A) The complainant shall present his evidence, which may include 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.
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- (C) 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.
- (D) 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.

**10. 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.

**11. 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.

**12. 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.

**13. 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.

**14. 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.

**15. Decisions**

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be sent as provided in Item 8 (C), above.

**16. 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.

**17. Fees**

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