



Ohio Revised Code

Section 5703.021 Small claims docket within board of tax appeals.

Effective: October 11, 2013

Legislation: House Bill 138 - 130th General Assembly

(A) There is hereby established a small claims docket within the board of tax appeals.

(B) An appeal may be filed with the board of tax appeals and assigned to the small claims docket as authorized under division (C) of this section, provided the appeal is either of the following:

(1) Commenced under section 5717.01 of the Revised Code in which the property at issue qualifies for the partial tax exemption described in section 319.302 of the Revised Code; or

(2) Commenced under section 5717.011 or 5717.02 of the Revised Code when the amount in controversy claimed by the taxpayer does not exceed ten thousand dollars exclusive of interest and penalty. The board by rule may modify the jurisdictional dollar threshold for cases qualifying for the small claims docket.

(C)(1) An appeal may be assigned to the small claims docket only if either of the following applies:

(a) The appellant is one or more taxpayers that requests assignment of the appeal to the small claims docket;

(b) The appellant is not a taxpayer, and the appellant files with the notice of appeal a written statement from every taxpayer that is a party to the appeal stating that each such taxpayer consents to the appeal being assigned to the small claims docket.

(2) After an appeal is assigned to the small claims docket or the regular docket, the board may reassign the case to the regular docket or the small claims docket, respectively, only with the written consent of all the parties or as authorized under division (D) of this section.

(D) Notwithstanding division (B) of this section, the board shall reassign an appeal initially assigned to the small claims docket to the regular docket upon the request of a party that is a taxpayer, when



the appeal presents an issue of public or great general interest or presents a constitutional issue, or when the board determines that the appeal does not meet the requirements of division (B) of this section.

(E) The board shall adopt rules to implement procedures to provide informal review of the taxpayers' appeals in the small claims docket, which may include telephonic hearings.

(F) A decision or order for an appeal assigned to the small claims docket shall be conclusive as to all parties and may not be appealed, and shall be recorded in the journal required by division (C) of section 5703.02 of the Revised Code, but such a decision or order shall not be considered as precedent in any other case, hearing, or proceeding.

(G) The appearance of an attorney at law licensed to practice law in this state on behalf of any party to an appeal assigned to the small claims docket is permitted but not required. A person other than a natural person, which is a real party in interest as taxpayer or claimant, or an entity that may participate by statute, may commence such an appeal or appear through an attorney at law licensed to practice law in this state. Such an organization may, through any bona fide officer, partner, member, trustee, or salaried employee, file and present its claim or defense in any appeal assigned to the small claims docket, provided the organization does not, in the absence of representation by an attorney at law licensed to practice law in this state, engage in cross-examination, argument, or other acts of advocacy. The board may provide by rule for additional guidelines applicable to practice before the board.