



Ohio Administrative Code

Rule 5703-25-01 Public notice of any proposed change in rules.

Effective: July 1, 2021

(A) In addition to other notification procedures prescribed by law, notice of the proposed adoption, amendment, or rescission of any rule of the department of taxation under Chapter 5703-25 of the Administrative Code shall be given as provided in this rule.

(B) Notice under this rule shall be given in any manner the department of taxation considers appropriate at least thirty days prior to the day the proposed adoption, amendment or rescission of a rule described in paragraph (A) of this rule is filed with the joint committee on agency rule review under division (H) of section 119.03 of the Revised Code to the following:

(1) To the county auditor, treasurer, prosecuting attorney, and board of commissioners of each Ohio county and to their state-wide organizations;

(2) To appraisal firms and individual appraisers who have filed documents with the tax commissioner for the current year under paragraph (J) of rule 5703-25-08 of the Administrative Code at the time the public notice under this rule is given;

(3) To any person or organization who requests in writing to have such notice.

(C) The notice under this rule shall contain the following information:

(1) A statement of the tax department's intention to consider adopting, amending or rescinding a rule;

(2) A synopsis of the proposed rule, amendment or rule to be rescinded or a general statement of the subject matter to which the proposed rule, amendment or rescission relates;

(3) A statement of the reason or purpose for adopting, amending or rescinding the rule;

(4) A statement that a copy of the full text of the proposed rule, amendment, or rule to be rescinded



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will be made available, upon request and without cost, to everyone to whom notice is given under paragraph (B) of this rule;

(5) A statement that comments concerning the proposed rule, amendment or rule to be rescinded may be directed to the department of taxation, in writing, before the rule is submitted to the joint committee on agency rule review.