



Ohio Administrative Code

Rule 5703-25-56 Real estate assessment fund; competitive bidding requirement.

Effective: April 12, 2019

(A) Under division (F) of section 5713.01 of the Revised Code, any contract for goods or services related to the auditor's duties as assessor, except those for the professional services of an appraiser, shall be awarded pursuant to the competitive bidding procedures set forth in sections 307.86 to 307.92 of the Revised Code. Examples of contracts that require competitive bidding include, but are not limited to, contracts for mapping, computers, and reproduction on any medium of any documents, records, photographs, microfiche, or magnetic tapes. The only assessment-related contracts of the county auditor that are not subject to the competitive bidding procedures are the contracts for the professional services of an appraiser.

(B) Contracts that contain both the professional services of an appraiser and computer, mapping, reproduction, or any other services that are not the professional services of an appraiser are subject to the competitive bidding procedures mentioned above.

(C) A contract to purchase computer software is not a contract for the professional services of an appraiser and is subject to the competitive bidding procedures. A contract to purchase computer software includes a contract for computer programming services to create or modify computer software.

(D) If an appraiser uses computer hardware or software, either the appraiser's own or the county's equipment, in the performance of the appraisal services, all the services are deemed to be appraisal services, and a contract for such services is not subject to the competitive bidding procedures.

(E) Any contract, whether in whole or in part, for the preparation of tax maps as defined in paragraph (B)(2) of rule 5703-25-55 of the Administrative Code is subject to the competitive bidding procedures mentioned above, even if the services contained therein might otherwise be considered to be the professional services of an appraiser, and even if the services are performed by engineers, surveyors, consultants, or others who would otherwise be exempted from competitive bidding by section 307.86 of the Revised Code.



(F) Any contract for the assessment-related services of a person who is not an appraiser is subject to the competitive bidding procedures, even if that person would otherwise be exempted from the competitive bidding procedures by section 307.86 of the Revised Code; for example, contracts with accountants, attorneys at law, and consultants.

(G) For purposes of this rule and division (F) of section 5713.01 of the Revised Code, the professional services of an appraiser are any assessment-related services performed by persons who are professional appraisers and who are on the tax commissioner's list of appraisal firms and individual appraisers that have created a file pursuant to paragraphs (J) and (K) of rule 5703-25-08 of the Administrative Code, and which include:

(1) The direct appraisal of real property either for a sexennial reappraisal, a triennial update, annual maintenance, or for any other special appraisal contract for the determination of "true value in money" or "true value" of all real property as defined in paragraph (A) of rule 5703-25-05 of the Administrative Code, or for the determination of "current agricultural use value of land" as defined in paragraph (B)(2) of rule 5703-25-30 of the Administrative Code;

(2) The direct appraisal of manufactured or mobile homes taxed like real property under division (D)(2) of section 4503.06 of the Revised Code;

(3) Preparation and updating of property record cards, including parcel sketching on any medium;

(4) The use of computer hardware and software to perform the services listed in paragraphs (G)(1), (G)(2), and (G)(3) of this rule;

(5) Appraisal consulting services relating to the services described in paragraphs (G)(1), (G)(2), and (G)(3) of this rule; and

(6) The support of values in administrative or judicial proceedings.

(H) For purposes of this rule and division (F) of section 5713.01 of the Revised Code, the professional services of an appraiser do not include:



- (1) The sale of computer hardware and software;
 - (2) Any mapping projects;
 - (3) The reproduction of documents, including videodisc imaging;
 - (4) Any assessment-related services performed by persons who are not professional appraisers and who are not on the tax commissioner's list of appraisal firms and individual appraisers that have created a file pursuant to paragraphs (J) and (K) of rule 5703-25-08 of the Administrative Code; and
 - (5) Any other services not listed in paragraph (G) of this rule.
- (I) Notwithstanding any other paragraph of this rule, no assessment-related contract is required to be competitively bid if its cost is not in excess of the dollar limitation contained in section 307.86 of the Revised Code. This dollar limitation should apply separately to each purchase or lease only if it may reasonably and in good faith constitute a separate contract or purchase order. The purchase or lease may not be split into separate contracts or orders for the purpose of avoiding the competitive bidding procedures. What constitutes a "purchase" for purposes of section 307.86 of the Revised Code is a question of fact to be determined on a case-by-case basis.