



Ohio Administrative Code

Rule 5717-1-05 Service.

Effective: January 19, 2016

- (A) An appeal shall be commenced with the filing of a notice of appeal within the time and manner prescribed by law. The board's preferred method of filing is through its electronic filing system.
- (B) The notice of appeal should set forth the name, address, telephone number, fax number, and email address, if applicable, of all parties together with the name, address, telephone number, fax number, email address, and attorney registration number, if applicable, of appellant's authorized agent or attorney at law who executed such notice. Notices of appeal must be filed in the manner prescribed by law. An appellant may amend a notice of appeal only within the time and in the manner prescribed by law.
- (C) A notice of appeal from a determination of the tax commissioner, county auditor, or director of development services, as appropriate, shall set forth the full name of the appellant and incorporate or attach a copy of the final order from which the appeal is taken. The notice of appeal filed with the board of tax appeals must also be filed with the tax commissioner, county auditor, or director of development services, as appropriate, within the time prescribed by law. The notice of appeal shall contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after certification of the transcript, or otherwise by leave of the board or the written consent of each adverse party.
- (D) A notice of appeal from a decision of a county board of revision should be filed electronically in the manner established by the board or upon the form prescribed by the tax commissioner. The notice of appeal shall include the parcel number(s) at issue. It is the responsibility of the appellant to ensure that notice of the appeal is filed with the county board of revision within the time prescribed by law.
- (E) A notice of appeal from a decision of a municipal board of appeal shall set forth the full name of the appellant and incorporate or attach a copy of the decision from which the appeal is taken. A copy



of the notice of appeal filed with the board of tax appeals must also be filed with both the municipal board of appeal and the opposing party within the time prescribed by law. The notice of appeal shall contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after the certification of the transcript, or otherwise by leave of the board or the written consent of each adverse party.

(F) Notices of appeal filed by certified or express mail, properly addressed and with sufficient postage prepaid, shall be deemed filed on the date of the United States postmark placed upon the sender's receipt by the postal employee. Notices of appeal filed by an authorized delivery service designated by the tax commissioner shall be deemed filed on the date placed on the sender's receipt by an employee of the authorized delivery service. Notices of appeal filed by facsimile or electronic transmission shall be deemed filed on the date reflected on a timestamp provided by the board's electronic system. Notices of appeal filed in person, by regular mail, or by other delivery method shall be deemed filed on the date of receipt in the board's office.