



## Ohio Administrative Code Rule 5717-1-08 Consolidations.

Effective: January 19, 2016

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(A) The board's small claims docket allows parties to resolve minor disputes quickly, inexpensively, and fairly, without requiring a formal hearing or the services of an attorney. Appeals assigned to the small claims docket are informal and wide latitude is granted to the board in resolving such disputes. Any small claims hearing shall be telephonic.

(B) Appeals qualifying for resolution in small claims are those that:

- (1) Originate from decisions of a board of revision for real estate that qualifies for the "nonbusiness credit" provided for in section 319.302 of the Revised Code; or
- (2) Do not originate from decisions of a board of revision and the amount in dispute does not exceed ten thousand dollars exclusive of interest and penalty; and
- (3) The taxpayer elects for small claims resolution.

(C) Small claims decisions have no precedential value, are final as to all parties, and cannot be appealed.

(D) Such appeal shall adhere to the following schedule:

- (1) The transcript from the lower tribunal shall be certified within forty-five days of the filing of a notice of appeal;
- (2) Dispositive motions shall be filed within sixty days of the filing of a notice of appeal;
- (3) Each party shall submit a written statement setting forth its respective position and, if a hearing is scheduled, parties shall jointly exchange evidence seventy-five days after the filing of an appeal.



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OHIO LEGISLATIVE SERVICE  
COMMISSION  
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Event	Last Date of Occurrence After Appeal Filed (in days)
Transcript certified	45
Dispositive motions filed with the board	60
Parties shall submit written statements / if hearing ordered, parties shall exchange evidence	75