



Ohio Revised Code

Section 5715.20 Certification of action of county board of revision - time for appeal.

Effective: November 2, 2018

Legislation: House Bill 34 - 132nd General Assembly

(A) Whenever a county board of revision renders a decision on a complaint filed under section 5715.19 of the Revised Code or on an application for remission under section 5715.39 of the Revised Code, it shall give notice of its action to the person in whose name the property is listed or sought to be listed and, if the complainant or applicant is not the person in whose name the property is listed or sought to be listed, to the complainant or applicant. The notice shall be given either by certified mail or, if the board has record of an internet identifier of record associated with a person, by ordinary mail and by that internet identifier of record as defined in section 9.312 of the Revised Code. A person's time to file an appeal under section 5717.01 of the Revised Code commences with the mailing of notice of the decision to that person as provided in this section. The tax commissioner's time to file an appeal under section 5717.01 of the Revised Code commences with the last mailing to a person required to be mailed notice of the decision as provided in this division.

(B) The tax commissioner may order the county auditor to send to the commissioner the decisions of the board of revision rendered on complaints filed under section 5715.19 of the Revised Code or on applications for remission filed under section 5715.39 of the Revised Code in the manner and for the time period that the commissioner prescribes. Nothing in this division extends the commissioner's time to file an appeal under section 5717.01 of the Revised Code.
