

DATE RECEIVED
---------------

**COMPLAINT AGAINST THE VALUATION OF A  
 MANUFACTURED OR MOBILE HOME  
 TAXED LIKE REAL PROPERTY**

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
 READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM  
 ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR \_\_\_\_\_  
 COUNTY \_\_\_\_\_

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1) Owner of home	
2) Complainant if not owner	
3) Complainant's agent	
4) Telephone number of contact person ( )	
5) Complainant's relationship to property if not owner	

If more than one home is included, see "Multiple Homes" on back.

6) Registration number from tax bill	Address of property

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

Registration Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

\_\_\_\_\_

\_\_\_\_\_

10) Was home sold within the last 3 years? Yes  No  Unknown . If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.

11) If home was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were added in the last 3 years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

13) Do you intend to present the testimony or report of a professional appraiser? Yes  No  Unknown .

14) If you have filed a prior complaint on this home since the last reappraisal or update of property values in the county, the reason for the Valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. 5715.19(A)(2) for a complete explanation.

- The home was sold in an arm's length transaction;
- A substantial improvement was added to the home.
- The home lost value due to a casualty;
- Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or Agent \_\_\_\_\_ Title (If Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

## INSTRUCTIONS FOR COMPLETING FORM

**USE THIS FORM ONLY FOR MANUFACTURED AND MOBILE HOMES THAT ARE TAXED LIKE REAL PROPERTY UNDER SECTION 4503.06(D)(2) OF THE OHIO REVISED CODE.**

USE DTE FORM 1 TO CONTEST THE VALUE OF LAND OR OTHER REAL PROPERTY.

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE CURRENT TAX YEAR. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning a taxable manufactured or mobile home in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

**TENDER PAY:** If the owner of a home files a complaint against the valuation of that home, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such home in the complaint. **NOTE:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**MULTIPLE HOMES:** Only homes that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, use separate complaints. The increase or decrease in valuation must be separately stated for each home. If more than three homes are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** The Board of Revision may increase or decrease the total value of any home included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports and the cost of improvements added to the home (e.g., skirting and awnings) for the property.

Section 5715.19(G) provides that a complainant shall provide to the Board of Revision all information or evidence within his knowledge or possession that affects the property in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

**INSTRUCTIONS FOR QUESTION 10.** If home was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the home, attach a description of those items. Show the value of those items and explain how the values were determined.

**NOTICE:** R. C. 5715.19, as amended by H. B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

**ASHLAND COUNTY BOARD OF REVISION**  
**RULES AND PROCEDURES**

The Ashland County Board of Revision (BOR) hereby enacts the following as its Rules of Procedure pursuant to Ohio Revised Code (ORC) §5715.02, et seq. and §323.66:

**FILING A COMPLAINT:**

- A. All complaints must be accurately and completely filled out.
- B. The BOR only has jurisdiction to consider adjustment of property values of the current tax year and cannot consider changes in value of prior years.
- C. All original complaints must be received and filed with the Auditor's Office on or before March 31<sup>st</sup> of the ensuing tax year. If March 31<sup>st</sup> falls on a weekend, complaints will be accepted until 4:00 p.m. on the following business day.
- D. The BOR may reject any complaint filed before January 1<sup>st</sup> of the ensuing tax year.
- E. An attorney or corporate officer must file the complaint if the property is owned by a legal entity, not a name individual. If the corporation is an LLC, the complaint may be filed by a corporate officer or principal. If an attorney is required to prepare and file the complaint, an attorney must be present at the hearing.
- F. If the complainant's total opinion of value is at least \$50,000 higher or lower than the Auditor's current market value, or \$17,500 higher or lower than the Auditor's current assessed value, the BOR will send notice to the affected Board of Education. The Board of Education has thirty (30) days, from the date of the BOR's notice letter, to file a counter-complaint.

**SCHEDULING HEARINGS:**

- A. The County Auditor, as Secretary of the BOR, shall schedule complaints for hearing.
- B. A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint (if address is known) not less than ten (10) days prior to the hearing.
- C. The BOR, at its own discretion, may grant one continuance per party to a case, provided the reasons for said continuance request are reasonable and made in a timely manner (not less than three (3) business days prior to the scheduled hearing date) and the request is made in writing.
  - 1. Should the BOR decide to grant a continuance, it will provide written notice to the parties not less than ten (10) days prior to the new hearing date.

- D. All hearings shall be open to the public.
- E. Failure to appear before the BOR at any scheduled hearing date and time shall constitute failure to prosecute and is grounds for dismissal of the party's case.

**APPEARANCE BEFORE THE BOR:**

- A. Any person who is a party to the complaint may appear at the hearing before the BOR.
- B. Attorneys representing a party to the complaint or counter-complaint shall not be permitted to testify or appear in any capacity other than that of counsel.
- C. The owner of the property, or an appropriate and qualified expert witness, is required to be present at the hearing in order to give testimony at the hearing.

**WITNESSES AND TESTIMONY:**

- A. The BOR may call persons before it and examine them under oath.
- B. Any witness, who intends to give expert testimony in a case, must be qualified as an expert.
- C. Any witness testifying before the BOR is subject to cross examination by the BOR itself or any opposing party or counsel for an opposing party.

**SUBMITTING EVIDENCE TO THE BOR AND HEARING PROCEDURE:**

- A. For income producing property the BOR requires that the following information be submitted to the Board.

1. Physical data: A description of the improvements to the property, including the age of all buildings and other improvements, the type of construction, the size of the property, the mechanical or other equipment that is affixed to the property, and the use and functional adequacy of such mechanical or other equipment. Additionally, any changes to the property in the prior three (3) years, such as new construction, tenant improvements, demolitions, renovations and repairs, shall be provided to the BOR, along with cost of those changes and completion dates.

2. Rental/Financial information: Financial statements detailing all income, actual operating expenses, fixed expenses, replacement reserves, and rental losses due to vacancy and uncollectable accounts for the tax year in question and for the prior three (3) years or back to the last transfer of ownership, if transferred within the past three (3) years. Additionally, rent rolls for the current year and prior three (3) years shall be provided and shall include number of rental units available, lease

terms, rental rates and any unoccupied units. Finally, the asking rents for any available/vacant rental units shall be provided to the BOR for the current year and for the prior three (3) years.

- B. The BOR may request additional information at the hearing or by written notice.
- C. Evidence and/or information not presented to the BOR cannot later be presented on any appeal, unless good cause is shown for the failure to present such information to the BOR.

**APPRAISER/WITNESS EXPERTS:**

- A. Any individual relying on a document prepared by an independent appraiser or expert witness shall require that individual to be present at the hearing to testify before the BOR. The BOR may question the individual regarding the appraisal or exhibits which have been submitted, as well as the expert witness themselves.
- B. The BOR has the right to reject any document submitted as evidence that was prepared by an individual who is not present at the hearing. Additionally, the BOR retains the right to accept any document into evidence and give the document consideration as evidence as the BOR deems fit.

**EVIDENCE OF VALUATION:**

- A. Evidence of valuation must relate to the total value of both land and improvements.
- B. The BOR may increase, decrease, or retain the Auditor's value of any parcel included in a complaint.
- C. If the Auditor's office determines a clerical error has occurred and needs to be corrected, the Auditor's office may make said correction without submitting the matter to the BOR for hearing.

**RECORD:**

- A. The BOR shall create a formal record of the activities that take place before it.
- B. Minutes of the BOR hearing are taken either using an audio or video recording system, or court stenographer.
- C. A transcript of the hearing may be made available, upon the request of a party to the case, at the cost of either reproducing the tape recording or the cost of obtaining the transcript from the court stenographer. The party requesting the transcript shall be responsible for the cost.

**GROUNDS FOR DISMISSAL:**

The BOR, at its discretion, may dismiss a complaint or counter-complaint for the following reasons:

- A. The original complaint is not filed with the Auditor's Office on or before March 31, of the ensuing tax year, or is filed before January 1<sup>st</sup> of the ensuing tax year.
- B. Section 8 of the complaint form is not properly completed to show all required valuation information.
- C. The complaint form is not properly signed and notarized.
- D. The name on line 1 of the complaint is not the owner of record, according to the current Auditor records, at the time of filing the complaint.
- E. The complaint is not accurately and completely filled out.

**APPEALING A BOR DECISION:**

- A. If a party is not satisfied with the BOR's decision, it may file an appeal, within thirty (30) days from the date of the BOR's decision, to either the Ashland County Common Pleas Court or the Ohio Board of Tax Appeals.
- B. Any Notice of Appeal must be filed with both the chosen appellate court and with the BOR within the appeal deadline.