WILLIAMS COUNTY BOARD OF REVISION
RULES OF PRACTICE AND PROCEDURE
TAX YEAR 2021

1. **Rules**
   The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. **Organization**
   (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be the Auditor's Office in the Williams County Courthouse, One Courthouse Square, 2nd Floor, Bryan, Ohio, 43506, and shall be open every day from eight thirty a.m. to four thirty p.m., Saturday, Sundays and legal holidays excepted.
   (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
   (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
   (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.
   (E) Each member's vote shall be recorded on the record as cast.

3. **Service – School Board Attorneys**
   This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

   (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
   (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
   (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

4. **Copies**
   Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ "x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

5. **Appearance And Practice Before The Board**
   (A) Following the decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.
   According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.
   The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.
   Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.
   Questions about your specific situation must be directed to your attorney.
   (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
   (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

6. **Complaints-Filings**
   (A) The complaint shall be filed with the county auditor, once the tax duplicate has been filed with the County Treasurer (around January 1st of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. THE BURDEN OF PROOF IS ON THE COMPLAINANT. Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of scheduled hearings the following information:

(1) For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.

a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.

b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.

c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.

d. Any other supporting documents.

(2) For complaints on Commercial/Industrial Property the following information should be submitted:

a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.

b. Lease agreements and/or rent rolls, if applicable.

c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.

d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.

e. Appraisal report if such is intended to be offered as evidence.

f. Certified estimates from a contract or for repairs cited on the complaint.

g. Any other supporting documents.

(3) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.

(4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

(B) Failure to produce documentation in the manner required by Rule 6(A) may result in materials being held inadmissible by the Board.

7. **Preliminary Motions**

(A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.

(B) The Board may refer motions to its counsel for his opinion on the merits.

8. **Hearings**

(A) The Board's secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the Board by calling within seven calendar days of receipt of the notice of the scheduled hearing.

(B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service.

(C) All hearings shall be open to the public and shall be recorded for later transcription or steno graphically reported.

(D) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty minutes.

(E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.

(F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.

(G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

9. **Order of Hearing**
   (A) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.
   (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
   (C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.
   (D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may request the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

10. **Evidence**
    The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

11. **Continuance In Progress By The Board**
    The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from counsel.

12. **Briefs**
    (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
    (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

13. **Voluntary Withdrawal**
    The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

14. **Dismissal For Lack of Jurisdiction**
    The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

15. **Decisions**
    All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by certified mail.

16. **Documents**
    Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

17. **Fees**
    Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

Adopted on: January 10, 2022

County Auditor: Vicki L. Drumm

County Commissioner: Terry Rummel

County Treasurer: Kevin Gray