

THE WARREN COUNTY BOARD OF REVISION (BOR)
RULES OF PROCEDURE

The Warren County Board of Revision hereby accepts the following as its Rules of Procedure governing matters to be set before the board pursuant to Ohio Revised Code Section 5715.19.

Warren County Auditor Warren County Treasurer Warren County Commissioner

1. Organization

- a. The Board of Revision shall hereinafter be referred to as the "BOR". The office of the BOR shall be situated at 406 Justice Dr., Lebanon, Ohio 2nd Floor in the Auditor's Conference Room.
- b. The BOR shall consist of the Auditor, Treasurer, and the President of the Board of County Commissioners or their statutorily appointed designee.
- c. All sessions shall be open to the public and sessions of the BOR shall stand and be adjourned without further notice thereof on its record.
- d. All of the proceedings of the BOR shall be a public record and each member's vote shall be recorded on the record as cast.

2. Service

- a. Unless otherwise ordered by the BOR, all pleadings, briefs, papers and other documents filed with the BOR subsequent to the complaint shall be served upon all parties.

3. Copies

- a. With the adaptation of the BOR to electronic documents, only (1) copy of all documents is required. The BOR would appreciate documents being electronically submitted along with the (1) original paper copy whenever possible.

4. Appearance and Practice Before the BOR

- a. Except as set forth below, appearance before the BOR for the purpose of representing another person's interest is the practice of law which is limited to those persons authorized to practice law in the State of Ohio.
- b. Any person owning taxable real property may represent him/herself.
- c. Each party not representing him/herself shall be represented by an attorney at law authorized to practice before the courts of the State of Ohio. If the property is not held by an individual it is recommended that you speak with an attorney before representing another entity.
- d. Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

- e. At the time of hearing before the BOR, if no party, their representative or an attorney is provided to argue the matter before the BOR – the BOR shall, without further notice – hear the case and a decision shall be rendered on the information as provided unless it appears from the documents provided that the BOR lacks jurisdiction to proceed, in which case the complaint will be dismissed.

5. Complaints –Filings

- a. Complaints for valuation **must be received between January 1 and March 31** of the year following the tax lien date. Complaints filed after March 31st must be dismissed by the BOR for lack of jurisdiction. A United States Postmark of March 31st is sufficient for timely filing.
- b. Counter-complaints must be received within 30 days after receipt of notice of complaint being filed.
- c. Complaints must readily identify the property subject to the complaint.
- d. All complaints and counter-complaints must contain a request for change, or no-change, in value.
- e. Any complainant shall file the information listed below (if applicable) with the complaint, or at a time not later than **ten business days** before the date of the scheduled hearing.
 - i. For complaint on Residential Property the following information may be submitted
 1. Closing/Settlement statement, purchase contract and a copy of the conveyance statement if applicable.
 2. Pictures of the property, if available.
 3. Receipts showing construction costs, or remediation estimates (“cost to cure”), if applicable.
 4. Appraisal report if such is intended to be offered as evidence.
 - ii. For complaints on Commercial/Industrial Property the following information may be submitted:
 1. Closing/Settlement statement, purchase contract and a copy of the conveyance statement if applicable.
 2. Lease agreements.
 3. Up to 3 years of income and expense statements or appropriate schedules of the complainant’s federal tax return
 4. Construction cost of a new building.
 5. Appraisal report if such is intended to be offered as evidence.

- iii. For complaints on agricultural land, the following information may be submitted.
 - 1. Closing/Settlement statement, purchase contract and a copy of the conveyance statement if applicable.
 - 2. Topographical and/or soil type map(s)
 - 3. Acreage total
 - 4. Lease of Property
- iv. If the complainant bases the complaint on a Market Data (sales) analysis, all comparable sales and 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.
- f. Failure to produce the above documentation as required by this rule may result in it being inadmissible as evidence to the BOR.

6. Preliminary Motions

- a. Any preliminary motion made by a party shall be presented to the BOR at least ten days before the scheduled hearing.
- b. The BOR may refer such motions to its statutory counsel for an opinion on the merits of such motion.
- c. Issues of jurisdiction, as a matter of law, may be raised at any time. However, prior notice to the BOR is recommended whenever possible.

7. Hearings

- a. The BOR's secretary will schedule each complaint for hearing and written notice thereof shall be given to the parties or their representative of the time and place of the hearing. For good cause shown, hearings may be continued per a party's request ONLY ONCE by the BOR. Requests for continuances shall be directed to the BOR and filed in writing at least seven calendar days prior to the scheduled hearing date. This second date set shall be final.
- b. If sufficient evidence is not submitted and the Complainant fails to appear at the scheduled hearing the matter will be "dismissed for failure to prosecute."

8. Order of Hearing

- a. The complainant shall present his evidence first. Any counter-complainant shall proceed next.
- b. The BOR or its counsel (the Warren County Prosecutor) may interrupt or examine the parties and their witness at any time.
- c. All parties shall address the BOR and not each other.
- d. Conduct shall be respectful.

9. Evidence

- a. The BOR may choose to not consider as evidence, or give less weight to, any document or exhibit (other than those specifically enumerated in these Rules) that is prepared by a person not present at the hearing and not capable of being questioned, or cross-examined by the BOR.

10. Continuance in Progress by the BOR

- a. The BOR may continue a hearing in progress for the purpose of additional investigation of disputed matters or for the purpose of taking matters under advisement.

11. Briefs

- a. At any time prior to the issuance of a final decision and order in a complaint, the BOR may require briefs from the parties. Briefs shall be filed within the time limits set by the BOR. If any party fails to submit a brief within the time limit, the BOR may exclude the brief from its consideration.

12. Voluntary withdrawal

- a. The complainant may voluntarily withdraw a complaint by filing a notice of withdrawal, in writing, at any time before the commencement of the hearing (See Revised Code Section 5715.19(A)(4)).

13. Decisions

- a. All decisions by the BOR will be made on the record. Copies of said decision will be provided to all parties.

14. Documents

- a. Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the BOR shall be open to public inspection.