

# Client Bulletin



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## Real Property Valuation Complaints-Miscellaneous Information

1. Although normally complaints against valuation of real property must be filed on or before March 31, in 2012 (for complaints against valuation for tax year 2011), because March 31, 2012 is a Saturday (and Auditor's offices are closed), the filing deadline is Monday, April 2, 2012.
2. Because 2011 was a reappraisal year in Delaware and Franklin Counties, complaints against valuation in those two counties for tax years 2009 and 2010 that are still pending undecided before the Board of Revision or on appeal to the State Board of Tax Appeals or in the courts when ultimately finally decided do NOT carry over to tax year 2011 and, therefore, if you want to contest the valuation for 2011, a new complaint against valuation must be filed by the filing deadline of April 2, 2012.
3. Sub H.B. No. 225, which is effective March 22, 2012, adds a new provision in Ohio law (O.R.C. § 5715.13) that permits a county board of revision to adopt a policy for the filing of an electronic complaint against valuation (and also applications for real property tax exemptions) subject to the policy's approval by the State Tax Commissioner. However, it is highly unlikely, with the legislation having an effective date of March 22 and the 2011 tax year filing deadline being April 2 and the county board of revision having to adopt a policy and the State Tax Commissioner having to approve the policy, that electronic filing will be authorized and used for tax year 2011 complaints.

## Certain Applications for Real Property Tax Exemption Can Now be Decided by the County Auditor

Sub. H.B. No. 225 also amends the statutes pertaining to applications for exemption from the real property tax to permit applications by specified governmental bodies in certain circumstances to be decided by the Auditor of the county in which the real property is located. Currently, all applications for real property tax exemption are decided by the State Tax Commissioner. Due to staffing cuts in the Department of Taxation, it has been taking several years for exemption applications to be processed. Although tax exemption applications by charitable organizations will continue to be decided by the State Tax Commissioner, moving the processing of certain types of tax exemption applications of governmental bodies from the State Tax Commissioner to the county Auditor should shorten the length of time for decisions by the State Tax Commissioner on applications by charitable organizations.

## More Crazy Lawsuits (from Westlaw Headnote of the Day™)

Plaintiff who was straddling fender while automobile was moving at clip of 20 to 25 miles per hour on curving gravel road, at night, with heavy double-barreled shotgun in his hands, was negligent and his negligence was proximate cause of injuries sustained when he fell off automobile while shouldering gun to fire at rabbit. *Miller v. Gen. Acc. Fire & Life Assur. Corp., Ltd.*, 280 So. 2d 280 (La. Ct. App. 1973)

Cetacean community, consisting of whales, dolphins, and porpoises, lacked standing to sue government, claiming that Navy's proposed deployment of low frequency active sonar (LFAS) violated Endangered Species Act (ESA); statute only authorized persons to sue and animals were meant to be protected rather than protectors under statute. *Cetacean Cmty. v. Bush*, 386 F.3d 1169 (9th Cir. 2004)

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## 25 Years as AV® Preeminent™

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## Congratulations to Robert U. (“Bob”) Miller, Re/Max Premier Choice

Congratulations to Bob Miller, a principal with Re/Max Premier Choice, on his election as president of the Ohio Association of Realtors for 2012.

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## Notice

This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.

If you have friends or associates who you think would enjoy receiving a copy of this Client Bulletin, please feel free to forward it on. Thank you.