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Client Bulletin



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Deadline for Filing Complaints Against Valuation of Real Property

The statute provides that complaints against the valuation of real property, which are filed to contest the value set for taxation purposes by the county auditor and are then heard by the county's Board of Revision, have to be filed by March 31. However, Am. Sub. H.B. No. 197, the COVID-19 legislation, among many provisions, in Section 22(A) "tolled" criminal, civil and administrative time limitations or deadlines under the Revised Code. Section 22(B) made the "tolling" retroactive to March 9, 2020, the date of Executive Order 2020-01D, and effective until the date the period of emergency ends or July 30, 2020. It is our opinion that the "tolling" of the March 31, 2020 deadline for filing complaints for tax year 2019 taxes payable in 2020 extends that deadline 22 days after the termination of the emergency orders, or July 30, 2020, but it is our suggestion that complaints be filed now rather than waiting until after the emergency order is lifted since there is no question that a complaint filed now would be timely as the "tolling" is in effect.

Delaware County Creates Loan Fund

In a recent session, the Delaware County Commissioners approved a resolution to establish a revolving loan fund to help small businesses in Delaware County suffering from the economic impact of the pandemic, including the contribution of up to \$2.5 million. Several township and city governments in Delaware County are considering contributing money to this fund, which will be administered by a local bank. State Representative Rick Carfagna (R-Genoa Township) remarked, "This revolving loan fund demonstrates that benevolence and community spirit are alive and well in Delaware County."

More information will be forthcoming as additional monies are added to the fund. Application information will be provided by the County's Economic Development Department as soon as the process is finalized.

Delaware County Real Property Tax Extensions Approved

Delaware County officials received the approval of Ohio Tax Commissioner Jeffrey McCain and the Ohio Department of Taxation for the extension of time for real property tax payment deadlines in Delaware County. The deadline for real property tax collection has been moved from July 10 to August 20, 2020, with the deadline for manufactured home tax collection being moved from August 15 to August 31, 2020. This comes after County Treasurer Michael Ringle and County Auditor George Kaitsa submitted their requests for the extension in an effort to aid the economic recovery process for residents and commercial businesses within Delaware County.

The extension for real property tax payments is just one of several relief efforts being made in the County. Other efforts by Delaware County include the awarding of an \$89,000 grant to the United Way of Delaware County's COVID-19 Community Response Fund and launching a Small Business Assistance Program that provides free business counseling and the creation of an Economic Recovery Advisory Team.

For more information about Delaware County's economic recovery assistance initiatives, please visit their website: <https://economicdevelopment.co.delaware.oh.us/covid19/>.

Columbus CEO's Top Lawyers

Again in 2020, Columbus CEO magazine has included the law firm's Dennis Pergram and Stephen Martin in its annual listing of Top Lawyers in Central Ohio. Only attorneys who are, and have been for several years, rated AV Preeminent® by the long-established Martindale-Hubbell peer review rating service are included in the Top Lawyers listing. It is anticipated that Andrew Wecker, whose Martindale-Hubbell rating was elevated to AV Preeminent® in 2018, will be included in future Top Lawyers listings.

Strand Theatre Launches Multi-Phase Fundraising Effort to Reopen

Press Release Reprinted with Permission

DELAWARE, Ohio — In March, the Strand Theatre closed its doors for the first time in 104 years because of the COVID-19 lockdown. Delaware's home for first-run movies since 1916 now hopes to reopen in July, if the State of Ohio and funds allow.

"As a nonprofit, we have always operated on a thin margin," said Tracey Peyton, the Strand's managing director. "With the COVID crisis, we've taken a huge hit financially, just as so many other small businesses have. But we're optimistic that, with the community's support, we can reopen and stay open."

Peyton said her board of directors has set a fundraising goal of \$50,000 to purchase additional cleaning and personal protective equipment supplies, maintain the three-screen building's ventilation system, and beef up staffing for an escalated cleaning process. Reduced capacity for seating is another change that must be planned for. The fundraising is utilizing a variety of approaches, designed to reach the variety of audiences that the Strand serves.

"We know from doing an extensive audience research project last year that our loyal customers really run the gamut of ages and interests," Peyton said. "So the phases of our fundraising are just as varied."

One phase focuses on reaching out directly to longtime donors and patrons.

A second phase is **#StrandSafe, a GoFundMe Charity campaign** that was launched this week. Donors can reach the campaign page via any of the Strand's social-media accounts or by going to <https://charity.gofundme.com/o/en/campaign/strandsafe>.

A third phase is the **Big Give fundraiser run by The Columbus Foundation** on June 10 and 11. Funds donated will have the opportunity to receive matching monies. The Strand's account can be reached at: <https://columbusfoundation.org/the-giving-store/nonprofit-directory-listing/TheStrandTheatre/15587>.

Finally, supporters can donate via **the Strand's website** at <https://www.thestrandtheatre.net/take-action>. Volunteers also have continued selling the Strand's famous popcorn every Friday and Saturday from 4 p.m. to 6 p.m. at the Strand, which is located at 28 E. Winter St. in downtown Delaware.

"These are challenging times for all of us," Peyton said, "but together, we believe we can adapt and thrive."

For more information about The Strand Theatre, please visit their website at <https://www.thestrandtheatre.net/>.

Alpha Group Zoom Duck Derby Virtual Race 2020

As with many events in the United States, changes to dates and locations have become commonplace, and the Alpha Group's annual Duck Derby is no exception. This year's event has been changed to a virtual race. The date will remain July 26, 2020, with the festivities still taking place at Zoombezi Bay. You can watch the 5,000 ducks race down the Lazy River starting at 8:30 a.m. on Facebook Live. For more information or to make a donation to this great organization, please call (740) 368-5810 or visit Alpha Group's website: <https://www.alphagroup.net/>. See you at the virtual races!

Congratulations to Re/Max Premier Choice

In the May 8, 2020 edition of Columbus Business First, The List ranked Central Ohio residential real estate brokers by 2019 Central Ohio sales volume. Re/Max Premier Choice was ranked No. 7, with sales volume of \$261,100,000 (total price of houses). The brokerage was involved in 880 transactions to obtain that sales volume.

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.

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