

TO: INCOME PRODUCING, COMMERCIAL OR INDUSTRIAL PROPERTY OWNERS
FROM: FRANKLIN COUNTY BOARD OF REVISION
RE: INSTRUCTIONS FOR COMPLETING AN APPEAL TO THE BOARD OF
REVISION (DTE FORM NO.1. "COMPLAINT AS TO THE ASSESSMENT
OF REAL PROPERTY.")
THE BOARD HEARS COMPLAINTS ON THE CURRENT MARKET VALUE OF
YOUR PROPERTY, NOT THE TAX DOLLARS YOU PAY.

- 1) Carefully read the instructions on the back of the appeal form. Please supply all information requested in these instructions. If the property was purchased after January 1, 2008, include a copy of the closing statement (all 3 pages), the purchase contract, and the deed with the appeal form.
- 2) Complete lines 1 through 14 on the front of the appeal form. The Ohio Supreme Court has ruled that a complaint may be dismissed if the form is not completed properly. **PLEASE TYPE OR PRINT ALL INFORMATION.**
- 3) Please supply information listed on back of the appeal form, if possible, when you file the appeal.
- 4) The appeal form must be signed in the presence of a Notary Public.
- 5) In compliance with the Ohio Supreme Court's decision in Sharon Village Ltd. v. Licking Cty. Bd. of Revision (1997), 78 Ohio St. 3d 479; if the owner of a property is an entity rather than an individual, the complaint form **MUST** be signed by an attorney. An additional signature should be added by a party who has personal knowledge and can verify the information contained on the complaint form.
- 6) Return the appeal form, along with the additional information requested, to the Franklin County Board of Revision on or before **March 31, 2009**. If you mail your appeal, please do so early, and then call the Board of Revision before March 31, 2009 to verify receipt of your appeal. You may also submit your complaint by facsimile to 614-462-6252.
- 7) To ensure the accuracy of all refunds, the Board of Revision requires a copy of the cancelled check(s) for each tax collection period under appeal. No refunds will be issued until this information is received on property that transferred during or after the tax year under appeal. Note: Taxes are collected one year in arrears.

To expedite a refund, we ask you to submit a copy of the cancelled check(s), front and back, that were made payable to the Franklin County Treasurer for the tax years under appeal. Please include all pertinent information such as district-parcel number, BOR number, address of the property, and a telephone number. All information should be sent to: Franklin County Board of Revision, Attn: Victoria K. Anthony, Clerk, 373 South High Street, 20th Floor, Columbus, Ohio 43215.

You will be notified of your hearing date by Certified Mail. Please be sure the mailing address is a location in which certified mail can be delivered. Post office box numbers are not recommended.

It is also requested all attorneys', agents', and corporate officers' include their telephone numbers on the appeal form. If you have any questions regarding this information, or the completion of the appeal form, please contact the Board of Revision at **(614) 462-3913**.

A complainant has the option of paying their real estate taxes based on the value stated in their complaint. The Board of Revision will calculate the tax and issue a corrected bill. To avoid being published in the delinquent tax list, the property owner **must** request the tender payment through the Board of Revision. If the owner is not successful at the Board of Revision they will be required to pay the balance and tender pay interest.

In situations where a continuance has been granted by the Clerk, the party seeking the continuance must also inform all additional parties involved that the hearing date has been postponed.

COMPLAINTS ACCEPTED AFTER DECEMBER TAX MAILING