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## **COVID BOR REQUIREMENTS**

**If the value of your property decreased due to COVID, you can file a COVID BOR.**

- 1. Your complaint MUST, by statute, explain why COVID was the cause of decline in value as of October 2020.**
- 2. You must include three years of financials (Tax returns, P & L statements, Etc.)**
- 3. These documents MUST be submitted at the time of filing.**

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received \_\_\_\_\_

## Special COVID-19-Related Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is only for special COVID-19-related complaints involving tax years 2020, 2021, or 2022. Non-COVID-19-related complaints must be filed using the DTE Form 1 or DTE Form 2. Please read all instructions before completing this form.

Original complaint  Counter complaint

Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill		Address of property	
8. Principal use of property			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
10. Allege with particularity how the COVID-19 pandemic or a state COVID-19 order caused the reduction in true value of the property:			

11. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Line 11" on back.

12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_ Signature \_\_\_\_\_

## Instructions for Completing DTE 1A

**TAX YEAR 2020 - FILING INFORMATION & DEADLINE:** Sec. 3 of Substitute Senate Bill 57 (134th General Assembly, effective August 3, 2021) states that, subject to R.C. 5715.19, an eligible person may request in a valuation complaint for tax year 2020 that the assessment of true value in money of the property be determined as of October 1, 2020, instead of the tax lien date for tax year 2020, provided the request reflects a reduction in true value between those two dates due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order. **Notwithstanding division (A)(1) of section 5715.19 of the Revised Code, a COVID-19-related valuation complaint for tax year 2020 shall be filed with the county auditor no later than September 2, 2021.** See Sec. 3(D) of Substitute Senate Bill 57 (S.B. 57).

**TAX YEAR 2021 OR 2022 - FILING INFORMATION & DEADLINE:** For tax year 2021 or 2022, Sec. 4 of S.B. 57 states that an eligible person may file a valuation complaint that solely requests that the assessment of true value in money of the property account for any reduction in true value due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order. **A complaint for tax year 2021 or 2020 must be received by the county auditor before March 31 of the following tax year or the last day to pay first-half taxes without penalty, whichever date is later.** A counter-complaint must be filed within 30 days after receipt of notice from the auditor that an original complaint has been filed.

**Who May File:** An "eligible person" is any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**What is a "State COVID-19 order"?:** Sec. 3(A)(4) of S.B. 57 states that a "State COVID-19 order" means any of the following, issued on or after March 9, 2020, as the result of or in response to the COVID-19 pandemic:

- (a) An executive order issued by the Governor;
- (b) An order issued by the Director of Health under section 3701.13 of the Revised Code;
- (c) Any other order authorized by the Revised Code issued by another state official or state agency.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 9:** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10 - Allege with Particularity:** Sec. 3 and Sec. 4 of S.B. 57 state that an eligible person filing a COVID-19-related valuation complaint shall allege with particularity in the complaint how the COVID-19 pandemic or state COVID-19 orders caused the reduction in true value of the property. Sec. 3 and Sec. 4 of S.B. 57 also instruct Boards of Revision to dismiss valuation complaints that merely allege a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located.

**Instructions for Line 11:** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.