



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

JOURNAL ENTRY

Date:

MAY 21 2020

The Honorable Michael Stinziano
Franklin County Auditor
373 South High Street
Columbus, Ohio 43215

Entry Number: 20-05-0111

Re: Request for Triennial Update Extension

On May 5, 2020, the Franklin County Auditor requested a one-year extension of time to complete the triennial update appraisal of Franklin County. The request was submitted pursuant to R.C. 5713.01(B).

R.C. 5713.01 provides:

The auditor shall assess all the real estate situated in the county at its taxable value in accordance with sections 5713.03, 5713.31, and 5715.01 of the Revised Code and with the rules and methods applicable to the auditor's county adopted, prescribed, and promulgated by the tax commissioner. The auditor shall view and appraise or cause to be viewed and appraised at its true value in money, each lot or parcel of real estate, including land devoted exclusively to agricultural use, and the improvements located thereon at least once in each six-year period and the taxable values required to be derived therefrom shall be placed on the auditor's tax list and the county treasurer's duplicate for the tax year ordered by the commissioner[.]... The commissioner may grant an extension of one year or less if the commissioner finds that good cause exists for the extension.

The extension of time available under this section only applies to the sexennial reappraisal. Consequently, the Tax Commissioner cannot grant the request to extend the triennial update, as there is no statutory authority to do so. The Franklin County Auditor acknowledges this limitation on the Tax Commissioner's authority in his request.

It is also noted that under R.C. 5715.24(B), the Tax Commissioner must review and, if necessary, order changes in the final values submitted by the Franklin County Auditor to ensure they meet market value standards since tax year 2020 is the third year following the year Franklin County

0000000424

MAY 21 2020

completed its sexennial reappraisal for 2017, so whether by submission of the Auditor's update and/or by act of the Tax Commissioner to order the required changes, property values in Franklin County must be updated for tax year 2020.

In light of the foregoing, the Tax Commissioner must deny the requested extension.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL.

Jeffrey A. McClain
JEFFREY A. MCCLAIN
TAX COMMISSIONER

/s/ Jeffrey A. McClain

Jeffrey A. McClain
Tax Commissioner

MTH