



Department of
Taxation

Office of the Tax Commissioner
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JOURNAL ENTRY

Date:

MAY 21 2020

The Honorable Karl Keith
Montgomery County Auditor
451 West Third Street
Dayton, OH 45422

Entry Number: 20-05-0110

Re: Request for Reappraisal Extension

On May 5, 2020, the Montgomery County Auditor requested a one-year extension of time to complete the sexennial reappraisal of Montgomery County, pursuant to R.C. 5713.01(B).

On January 23, 2018, the Tax Commissioner ordered the Montgomery County Auditor to 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 for tax year 2020 as of the tax lien date January 1, 2020 (Journal Entry No. 18-01-28). The Montgomery County Auditor contracted with Lexur Appraisal Services to conduct reappraisal services related to the Commissioner's order. According to the Auditor's request, the reappraisal work has been completed.

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 pursuant to section 5715.34 of the Revised Code. The commissioner may grant an extension of one year or less if the commissioner finds that good cause exists for the extension.

The Auditor notes that an extension would allow the office to more fully gauge the impact of the COVID-19 crisis. The Auditor further states that the extension would operate to help rebalance the sexennial appraisal cycle, and states that "[M]oving Montgomery County into the 2021 reappraisal cycle...would help balance the administrative oversight duties of the Tax Commissioner."

R.C. 5713.01 requires the auditor to view and appraise property "at least once in a six-year period" and authorizes the Tax Commissioner to extend the time to complete the reappraisal ordered pursuant to R.C. 5715.34. Significantly, it neither authorizes the Tax Commissioner to change the year for which the reappraisal was ordered nor does it authorize a county auditor to effectively skip a tax year for reappraisal. Thus, even if the Tax Commissioner were to grant an extension under R.C. 5713.01, the tax year subject to reappraisal would remain unchanged and the extension would only operate to delay the implementation of the values determined for tax year 2020.

To this end, extensions of time to complete reappraisals have historically been limited to instances in which it was impossible for counties to complete the sexennial reappraisal in the reappraisal year. *See, e.g.*, 1926 OAG 3229 and 1927 OAG 61. In no circumstances has the extension operated to change the reappraisal year. Here, the Auditor has noted in his request that the reappraisal work itself has been completed. In light of this, there is no cause shown to grant an extension under R.C. 5713.01(B).

As part of his request, the Auditor notes the limitations placed on his office's ability to hold informal hearings to communicate with taxpayers because of the COVID-19 pandemic. While such hearings are not required by law, it is noted that the Tax Commissioner has extended the deadline for filing the tentative abstract until no later than August 31, 2020. This additional time may allow the Auditor to share the results of the reappraisal with taxpayers and affected parties. To this end, the Tax Commissioner encourages the holding telephonic or virtual hearings, townhall meetings and conferences to the extent possible.

Based on the foregoing, Tax Commissioner respectfully denies the Auditor's request.

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


JEFFREY A. MCCLAIN
TAX COMMISSIONER

/s/ Jeffrey A. McClain

Jeffrey A. McClain
Tax Commissioner