



2020 BOR COVID-19 COMPLAINT PROCESS

The Board of Revision (BOR) will soon accept 2020 COVID-19 Complaints.

-  **The deadline to file a COVID-19 complaint is September 2, 2021.**
-  Per Ohio law, the property owner's asserted reduction in value must be based on any circumstance related to the COVID-19 pandemic or a state COVID-19 order and must "allege with particularity in the complaint how such a circumstance or order caused the reduction in true value of the property."
-  Anyone who is eligible to file a standard BOR complaint can file a COVID-19 complaint even if they have previously filed a BOR complaint for tax year 2020.
-  Based on the evidence presented, the BOR will decide whether the appraised value of the property should be adjusted given the status of the property as of October 1, 2020.
 -  A successful 2020 COVID-19 complaint will result in an adjustment of the 2020 appraised value of the property.
-  Per Ohio law, counter-complaints may be filed after the submission of the original complaint and before the BOR hearing takes place.
 -  Hearings will be held as efficiently as possible once the notice requirements and deadlines are met.
-  Once finalized, a property owner who disagrees with the BOR's decision can appeal it to the Ohio Board of Tax Appeals.
-  While a standard BOR complaint can usually be filed only once per interim period (three years), filing a 2020 COVID-19 Complaint does not prohibit the filing of an additional BOR complaint prior to the 2023 reappraisal.

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Per Ohio law, 2020 COVID-19 Complaints differ from regular BOR complaints because the alleged reduction in property value must be caused by any circumstance related to the pandemic or State COVID-19 orders. As with all BOR complaints, the ability to pay taxes is not a consideration.

The BOR and on appeal the Ohio Board of Tax Appeals will decide whether the evidence presented is “satisfactory” and, if so, will determine the property’s new 2020 appraised value. The real estate market in Franklin County has generally remained strong. Due to Franklin County’s real estate market, properties that generate income and are often appraised based on the ability to generate income are more likely to be successful in appealing their appraised values by filing a COVID-19 complaint.

There are several ways a property owner can provide information as to how the value of their property was reduced as a result of any circumstance related to the pandemic. Below are some examples of the types of evidence that could be useful, but other information a property owner may have that is not listed can be presented as evidence during your BOR hearing:

-  An appraisal as of October 1, 2020, including the income approach and discussion of how the pandemic affected the property’s value;
-  Income and expense reports comparing 2020 with prior years. This could include vacancy rates or changes in collected rent based on use;
-  Documentation or testimony of costs and limitations from complying with COVID-19 orders
-  Information submitted as part of business interruption insurance claims or COVID-19 relief or grant programs through the SBA or local governments.

For more information and online filing, please visit:

www.franklincountyauditor.com/real-estate/board-of-revision

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