

**OHIO BOARD OF TAX APPEALS**

Merrell Blankenship,	)	CASE NO. 2008-B-1997
	)	
Appellant,	)	(REAL PROPERTY TAX)
	)	
vs.	)	DECISION AND ORDER
	)	
Meigs County Board of Revision	)	
And Meigs County Auditor,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellant - Merrell Blankenship, pro se  
51102 St. Rt. 124  
Racine, Ohio 45771

For the County Appellees - Pat Story  
Meigs County Prosecuting Attorney  
117 West Second Street  
Pomeroy, Ohio 45769

Entered May 12, 2009

Ms. Margulies, Mr. Johrendt, and Mr. Dunlap concur.

This appeal is now considered by the Board of Tax Appeals following the issuance of our order requiring that appellant show cause why “this board should not remand the matter to the Meigs County Board of Revision with orders to dismiss the original complaint” for failure to file said complaint within the time required by statute. Appellant filed his response on April 24, 2009. This board’s show cause order was premised upon the statutory requirements of R.C. 5715.19(A), which provides in pertinent part:

“(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year:

“\*\*\*

“(d) The determination of the total valuation or assessment of any parcel that appears on the tax list  
\*\*\* [.]”

Specifically, in the instant matter, the record reflects that appellant filed his original decrease complaint for tax year 2007 on April 1, 2008.

Appellant’s response reads as follows:

“I was not aware of the April 1 deadline for filing nor was I told anything about it by the Meigs County Board of Revisions [sic] and county auditor. They didn’t [sic] even know the right forms to be filled out they gave me the wrong ones the first time. And after the right one they said that I had to let them send them to you so I have no date in my files stating the day of April 1. I followed the law the way they the [sic] Meigs County Auditor told me to do. And if any wrong date was used then the blame goes to them. So I have been misled by them and also charged taxes that I didn’t [sic] owe. I don’t even know what taxes that they came up with that I owe for this year they couldn’t [sic] even tell me when I ask. So I would appreciate [sic] your help in resolving this matter.”

Accordingly, Mr. Blankenship contends that the BOR was at fault for misleading him in the proper filing procedures. Although we sympathize with Mr. Blankenship’s purported difficulties in filing his complaint, we are unable to find merit in his argument. We must point out that estoppel does not apply against the governmental taxing authority even where an employee makes a misleading or

confusing statement. *Amer. Handling Co. v. Kosydar* (1975), 42 Ohio St.2d 150; *The Recording Devices, Inc. v. Bowers* (1963), 174 Ohio St. 518, at paragraph one of the syllabus.

The requirements of R.C. 5715.19 are specific and mandatory in nature. When a statute confers the right of appeal, adherence to the terms and conditions set forth therein is essential to the enjoyment of the right conferred. *Am. Restaurant & Lunch Co. v. Glander* (1946), 147 Ohio St. 147. As strict compliance with R.C. 5715.19 is essential to vest jurisdiction with a board of revision, it is therefore the decision and order of this board that this matter be remanded to the Meigs County Board of Revision with instructions to dismiss the original complaint filed on behalf of the property owner.

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