

OHIO BOARD OF TAX APPEALS

Court Reporting Services – Voluntary Assumption of Costs by Parties

The Board of Tax Appeals remains committed to its mission of providing taxpayers and taxing authorities with an accessible, fair, and efficient appeals process. As part of this process, appeals are routinely scheduled for evidentiary hearing, oftentimes transcribed by a certified court reporter. Despite the board's history of conservative fiscal management, recent budget reductions have required that current and future expenditures be reviewed even more critically. As a result, effective November 21, 2008, the board will no longer secure court reporting services for hearings for which it would be financially responsible. Among the most common types of appeals impacted by these fiscal constraints are appeals from decisions of municipal boards of appeal and most decisions of the Tax Commissioner. In those instances in which hearings are not stenographically recorded, an audio recording will be made. See Ohio Adm. Code 5717-1-15(H).

The board recognizes that in some instances a party, or parties jointly, may volunteer to assume the costs of having a court reporter present to make a written transcription of a hearing. While the board will endeavor to facilitate such wishes, foremost among the board's obligations is to ensure the integrity of the hearing record upon which it relies. Although the board will assume no financial responsibility for having a court reporter present, it will assist the requesting party/parties by noticing a certified court reporting service of the request and the date/time of the scheduled hearing. The party or parties wishing to have a court reporter present for hearing must provide written confirmation to the board, not less than five business days in advance of hearing, that (a) the requesting party/parties assume complete financial responsibility for all court reporting services provided, (b) the proceedings will be transcribed in their entirety, (c) upon completion of the written transcript, the official transcript will be certified directly to the board by the court reporting service, and (d) the court reporting service will seek payment directly from the requesting party/parties. Parties are directed to use the form available on the board's website for this purpose.

