

# OHIO BOARD OF TAX APPEALS

## INSTRUCTIONS FOR SUBMITTING STIPULATIONS AND ORDERS TERMINATING APPEALS FROM BOARDS OF REVISION AND APPEALS FROM TAX COMMISSIONER FINAL DETERMINATIONS Ohio Adm. Code 5717-1-17

To be effective on and after February 1, 2002.

As a result of reductions in staff of the board of tax appeals because of lack of funds, and to maintain the timely processing of summary matters, counsel in any matters pending before the board which are submitted by stipulation, joint remand or voluntary dismissal, are requested to provide a proposed board order terminating the appeals.

### BOARDS OF REVISION STIPULATIONS AND ORDERS

Counsel are requested to submit with all stipulations of value an approved terminating order for approval by the board and entry upon its journal. The stipulation should be dated for identification purposes, and must be approved by all counsel who have made an appearance in the appeal, and by any parties appearing *pro se*. The order will be reviewed by the board, and may be modified to conform to the statutory transcript, and to assure accuracy and efficacy. In the event of a substantive defect in the stipulation or order, the parties may be advised of the need to resubmit the proposed stipulation or order. In an appropriate case, the board may assign the matter for hearing to determine whether the stipulated value represents the true value of the property as required by law.

### REMANDS

Counsel for the parties upon agreement that such proceeding should be remanded are requested to submit a joint motion for remand dated for identification purposes and approved by all counsel who have made an appearance in the appeal and any parties appearing *pro se*, together with an order of remand for entry by the board. The order will be reviewed by the board and it may be approved or may be modified to conform to the statutory transcript. If there are substantive questions, the parties may be directed to resubmit the motion and proposed order.

## VOLUNTARY DISMISSALS

Counsel may file a notice of dismissal, dated for purpose of identification, which shall be served upon all other parties, together with a dismissal order prepared for entry by the board. The board may review and revise the order as may be required.

## FORM OF ORDER

The terminating orders should conform generally to the following requirements and format:

**CAPTION: OHIO BOARD OF TAX APPEALS**

[ Centered, Bold, 14 point type, all capital letters, Times New Roman font; font style for the entire order, if available]

**CASE STYLE:** [12 or 13 point type] The style shall conform to the style of the notice of appeal. If multiple parties, the style may contain the reference, *et al.*, and if consolidated appeals, all case numbers should be included either individually or inclusively, if applicable. The style shall identify the case number(s) at the right, the type of tax and the word, ORDER. The order should also indicate the action taken, i.e., Stipulating Appeal, Remanding Appeal, or Dismissal. A left margin of 1.25 inches is required to accommodate the journal.

**APPEARANCES:** [10 type] All parties who have made an appearance by counsel or as *pro se* shall be listed. If a party before the board of revision and named in the notice of appeal has not made an appearance before the board of tax appeals, the party shall be named in the appearances with the notation: “No appearance.”

**ENTERED:** [12 or 13 point type.] Remainder of line blank, for date of issuance.

The board members’ approval should appear at the left margin:

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

**BODY OF ORDER:** [12 or 13 point type]

Stipulation of value directed to a board of revision. The body of all stipulations of value shall state the date of the stipulation, the tax lien date, list the auditor’s parcel number(s) as conformed to the statutory transcript, and separate taxable values assigned to land and improvements, rounded to the nearest \$10.00. If the stipulation and order includes more than one parcel, separate values for land and improvements

shall be listed for each parcel. The auditor shall be ordered to list and assess the subject property in accordance with the foregoing stipulation. Unless the parties state in the stipulation that the agreed-upon values apply only to a specific tax year(s), then the following language shall appear: “It is further ordered that the stipulated value be carried forward according to law.”

An order to remand to a board of revision should read: “Pursuant to the joint motion to remand dated [enter date of motion], filed in the captioned matter, the Board of Tax Appeals orders that the matter be remanded to the [name of county] County Board of Revision for further proceedings to determine value of the subject real property. [enter alternative action as required, such as, “\* \* \*to dismiss the complaint and reinstate the value previously determined by the county auditor.”]

#### TAX COMMISSIONER REMANDS

An order of remand to the tax commissioner should read: “Pursuant to the joint motion to remand dated [enter date of motion] and filed in the captioned matter, the Board of Tax Appeals orders that the appeal be remanded to the Tax Commissioner for further consideration.”

#### DISMISSALS

An order of dismissal of an appeal from the tax commissioner should read: “Pursuant to the appellant’s written notice of dismissal dated [enter date of notice] and filed in the captioned matter, the Board of Tax Appeals hereby orders that the appeal be dismissed.”

SAMPLE FORMS ARE ATTACHED FOR INFORMATIONAL PURPOSES.

1. REAL PROPERTY TAX STIPULATION OF VALUE
2. REAL PROPERTY TAX ORDER APPROVING STIPULATION
3. REAL PROPERTY TAX ORDER DISMISSING APPEAL
4. REAL PROPERTY TAX ORDER REMANDING APPEAL
5. TAX COMMISSIONER APPEAL ORDER REMANDING APPEAL
6. TAX COMMISSIONER APPEAL ORDER DISMISSING APPEAL