

INSTRUCTIONS FOR APPELLANT

Use this form when an appeal is made to the Board of Tax Appeals from a decision of a County Board of Revision under the provisions of R.C. section 5717.01. Alternatively, an appeal may be taken to the court of common pleas of the county where the property is located pursuant to R.C. Section 5717.05.

A copy of this notice of appeal **MUST** be filed in person, or by certified mail, express mail, or authorized delivery service, with the County Board of Revision at its local address **and** with the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215, within thirty days after notice of the decision of the Board of Revision was mailed. Otherwise, the Board of Tax Appeals will be without jurisdiction to hear and determine the appeal. If notice of appeal is filed by certified mail, express mail, or authorized delivery service, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing.

Attach a copy of the decision of the Board of Revision as Exhibit A. If this appeal concerns the classification of real property, eligibility for the homestead exemption, qualification of land for current agricultural use valuation or the recoupment charge on land no longer qualified for current agricultural use valuation, or the taxation of personal property as real, show the relevant facts on a separate sheet of paper and attach as Exhibit B. The form contains space for listing the parcel or registration numbers and addresses of three parcels or manufactured or mobile homes. If more than three parcels or manufactured or mobile homes were included in the complaint under appeal, show the additional parcel or registration numbers and addresses on a separate sheet and attach as Exhibit C.

BOARD OF REVISION REQUIREMENTS

The County Board of Revision is required by R.C. Section 5717.01 to certify to the Board of Tax Appeals a Transcript of the record of the proceedings of the Board of Revision on the original complaint, and all evidence offered in connection with the complaint. The Board of Revision is also required to notify by certified mail all persons who were parties to the proceeding before the Board of Revision, and file proof of the service of such notice with the Board of Tax Appeals.