

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**H. B. No. 47**

**Representative Greenspan**

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**A BILL**

To amend sections 120.52, 120.521, 120.53, 1901.26, 1907.24, 2303.201, 3953.231, 4705.10, and 5715.19 of the Revised Code to increase the time within which property tax complaints must be decided and to change the name of the Ohio Legal Assistance Foundation.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 120.52, 120.521, 120.53, 1901.26, 1907.24, 2303.201, 3953.231, 4705.10, and 5715.19 of the Revised Code be amended to read as follows:

**Sec. 120.52.** There is hereby established in the state treasury the legal aid fund, which shall be for the charitable public purpose of providing financial assistance to legal aid societies that provide civil legal services to indigents. The fund shall contain all funds credited to it by the treasurer of state pursuant to sections 1901.26, 1907.24, 2303.201, 3953.231, 4705.09, and 4705.10 of the Revised Code.

The treasurer of state may invest moneys contained in the legal aid fund in any manner authorized by the Revised Code for the investment of state moneys. However, no such investment

shall interfere with any apportionment, allocation, or payment 20  
of moneys as required by section 120.53 of the Revised Code. 21

The state public defender, through the Ohio ~~legal~~ 22  
~~assistance~~ access to justice foundation, shall administer the 23  
payment of moneys out of the fund. Four and one-half per cent of 24  
the moneys in the fund shall be reserved for the actual, 25  
reasonable costs of administering sections 120.51 to 120.55 and 26  
sections 1901.26, 1907.24, 2303.201, 3953.231, 4705.09, and 27  
4705.10 of the Revised Code. Moneys that are reserved for 28  
administrative costs but that are not used for actual, 29  
reasonable administrative costs shall be set aside for use in 30  
the manner described in division (A) of section 120.521 of the 31  
Revised Code. The remainder of the moneys in the legal aid fund 32  
shall be distributed in accordance with section 120.53 of the 33  
Revised Code. The Ohio ~~legal assistance~~ access to justice 34  
foundation shall establish, in accordance with Chapter 119. of 35  
the Revised Code, rules governing the administration of the 36  
legal aid fund, including the programs established under 37  
sections 1901.26, 1907.24, 2303.201, 4705.09, and 4705.10 of the 38  
Revised Code regarding interest on interest-bearing trust 39  
accounts of an attorney, law firm, or legal professional 40  
association. 41

**Sec. 120.521.** (A) The state public defender shall 42  
establish a charitable, tax exempt foundation, named the Ohio 43  
~~legal assistance~~ access to justice foundation, to actively 44  
solicit and accept gifts, bequests, donations, and contributions 45  
for use in providing financial assistance to legal aid 46  
societies, enhancing or improving the delivery of civil legal 47  
services to indigents, and operating the foundation. The Ohio 48  
~~legal assistance~~ access to justice foundation shall deposit all 49  
gifts, bequests, donations, and contributions accepted by it 50

into the ~~legal assistance access to justice~~ foundation fund 51  
established under this section. If the state public defender, 52  
pursuant to section 120.52 of the Revised Code as it existed 53  
prior to June 30, 1995, established a charitable, tax exempt 54  
foundation named the Ohio ~~legal assistance access to justice~~ 55  
foundation and if that foundation is in existence on the day 56  
before June 30, 1995, that foundation shall continue in 57  
existence and shall serve as the Ohio ~~legal assistance access to~~ 58  
~~justice~~ foundation described in this section. 59

There is hereby established the ~~legal assistance access to~~ 60  
~~justice~~ foundation fund, which shall be under the custody and 61  
control of the Ohio ~~legal assistance access to justice~~ 62  
foundation. The fund shall contain all moneys distributed to the 63  
Ohio ~~legal assistance access to justice~~ foundation pursuant to 64  
section 120.53 of the Revised Code and all gifts, bequests, 65  
donations, and contributions accepted by the Ohio ~~legal~~ 66  
~~assistance access to justice~~ foundation under this section. 67

The Ohio ~~legal assistance access to justice~~ foundation 68  
shall distribute or use all moneys in the ~~legal assistance~~ 69  
~~access to justice~~ foundation fund for the charitable public 70  
purpose of providing financial assistance to legal aid societies 71  
that provide civil legal services to indigents, enhancing or 72  
improving the delivery of civil legal services to indigents, and 73  
operating the foundation. The Ohio ~~legal assistance access to~~ 74  
~~justice~~ foundation shall establish rules governing the 75  
administration of the ~~legal assistance access to justice~~ 76  
foundation fund. 77

The Ohio ~~legal assistance access to justice~~ foundation 78  
shall include, in the annual report it is required to make to 79  
the governor, the general assembly, and the supreme court 80

pursuant to division (G) (2) of section 120.53 of the Revised Code, an audited financial statement on the distribution and use of the ~~legal assistance~~ access to justice foundation fund. No information contained in the statement shall identify or enable the identification of any person served by a legal aid society or in any way breach confidentiality.

Membership on the board of the Ohio ~~legal assistance~~ access to justice foundation does not constitute holding another public office and does not constitute grounds for resignation from the senate or house of representatives under section 101.26 of the Revised Code.

(B) A foundation is tax exempt for purposes of this section if the foundation is exempt from federal income taxation under subsection 501(a) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501(a), as amended, and if the foundation has received from the internal revenue service a determination letter that is in effect stating that the foundation is exempt from federal income taxation under that subsection.

**Sec. 120.53.** (A) A legal aid society that operates within the state may apply to the Ohio ~~legal assistance~~ access to justice foundation for financial assistance from the legal aid fund established by section 120.52 of the Revised Code to be used for the funding of the society during the calendar year following the calendar year in which application is made.

(B) An application for financial assistance made under division (A) of this section shall be submitted by the first day of November of the calendar year preceding the calendar year for which financial assistance is desired and shall include all of the following:

(1) Evidence that the applicant is incorporated in this state as a nonprofit corporation;	111 112
(2) A list of the trustees of the applicant;	113
(3) The proposed budget of the applicant for these funds for the following calendar year;	114 115
(4) A summary of the services to be offered by the applicant in the following calendar year;	116 117
(5) A specific description of the territory or constituency served by the applicant;	118 119
(6) An estimate of the number of persons to be served by the applicant during the following calendar year;	120 121
(7) A general description of the additional sources of the applicant's funding;	122 123
(8) The amount of the applicant's total budget for the calendar year in which the application is filed that it will expend in that calendar year for legal services in each of the counties it serves;	124 125 126 127
(9) A specific description of any services, programs, training, and legal technical assistance to be delivered by the applicant or by another person pursuant to a contract with the applicant, including, but not limited to, by private attorneys or through reduced fee plans, judicare panels, organized pro bono programs, and mediation programs.	128 129 130 131 132 133
(C) The Ohio <del>legal assistance</del> <u>access to justice</u> foundation shall determine whether each applicant that filed an application for financial assistance under division (A) of this section in a calendar year is eligible for financial assistance under this section. To be eligible for such financial assistance, an	134 135 136 137 138

applicant shall satisfy the criteria for being a legal aid 139  
society and shall be in compliance with the provisions of 140  
sections 120.51 to 120.55 of the Revised Code and with the rules 141  
and requirements the foundation establishes pursuant to section 142  
120.52 of the Revised Code. The Ohio ~~legal assistance~~ access to  
justice foundation then, on or before the fifteenth day of 143  
December of the calendar year in which the application is filed, 144  
shall notify each such applicant, in writing, whether it is 145  
eligible for financial assistance under this section, and if it 146  
is eligible, estimate the amount that will be available for that 147  
applicant for each six-month distribution period, as determined 148  
under division (D) of this section. 149  
150

(D) The Ohio ~~legal assistance~~ access to justice foundation 151  
shall allocate moneys contained in the legal aid fund monthly 152  
for distribution to applicants that filed their applications in 153  
the previous calendar year and are determined to be eligible 154  
applicants. 155

All moneys contained in the fund on the first day of each 156  
month shall be allocated, after deduction of the costs of 157  
administering sections 120.51 to 120.55 and sections 1901.26, 158  
1907.24, 2303.201, 3953.231, 4705.09, and 4705.10 of the Revised 159  
Code that are authorized by section 120.52 of the Revised Code, 160  
according to this section and shall be distributed accordingly 161  
not later than the last day of the month following the month the 162  
moneys were received. In making the allocations under this 163  
section, the moneys in the fund that were generated pursuant to 164  
sections 1901.26, 1907.24, 2303.201, 3953.231, 4705.09, and 165  
4705.10 of the Revised Code shall be apportioned as follows: 166

(1) After deduction of the amount authorized and used for 167  
actual, reasonable administrative costs under section 120.52 of 168

the Revised Code:	169
(a) Five per cent of the moneys remaining in the fund	170
shall be reserved for use in the manner described in division	171
(A) of section 120.521 of the Revised Code or for distribution	172
to legal aid societies that provide assistance to special	173
population groups of their eligible clients, engage in special	174
projects that have a substantial impact on their local service	175
area or on significant segments of the state's poverty	176
population, or provide legal training or support to other legal	177
aid societies in the state;	178
(b) After deduction of the amount described in division	179
(D) (1) (a) of this section, one and three-quarters per cent of	180
the moneys remaining in the fund shall be apportioned among	181
entities that received financial assistance from the legal aid	182
fund prior to July 1, 1993, but that, on and after July 1, 1993,	183
no longer qualify as a legal aid society that is eligible for	184
financial assistance under this section.	185
(c) After deduction of the amounts described in divisions	186
(D) (1) (a) and (b) of this section, fifteen per cent of the	187
moneys remaining in the fund shall be placed in the <del>legal</del>	188
<del>assistance</del> <u>access to justice</u> foundation fund for use in the	189
manner described in division (A) of section 120.521 of the	190
Revised Code.	191
(2) After deduction of the actual, reasonable	192
administrative costs under section 120.52 of the Revised Code	193
and after deduction of the amounts identified in divisions (D)	194
(1) (a), (b), and (c) of this section, the remaining moneys shall	195
be apportioned among the counties that are served by eligible	196
legal aid societies that have applied for financial assistance	197
under this section so that each such county is apportioned a	198

portion of those moneys, based upon the ratio of the number of 199  
indigents who reside in that county to the total number of 200  
indigents who reside in all counties of this state that are 201  
served by eligible legal aid societies that have applied for 202  
financial assistance under this section. Subject to division (E) 203  
of this section, the moneys apportioned to a county under this 204  
division then shall be allocated to the eligible legal aid 205  
society that serves the county and that has applied for 206  
financial assistance under this section. For purposes of this 207  
division, the source of data identifying the number of indigent 208  
persons who reside in a county shall be selected by the Ohio 209  
~~legal assistance~~access to justice foundation from the best 210  
available figures maintained by the United States census bureau. 211

(E) If the Ohio ~~legal assistance~~access to justice 212  
foundation, in attempting to make an allocation of moneys under 213  
division (D)(2) of this section, determines that a county that 214  
has been apportioned money under that division is served by more 215  
than one eligible legal aid society that has applied for 216  
financial assistance under this section, the Ohio ~~legal~~ 217  
~~assistance~~access to justice foundation shall allocate the 218  
moneys that have been apportioned to that county under division 219  
(D)(2) of this section among all eligible legal aid societies 220  
that serve that county and that have applied for financial 221  
assistance under this section on a pro rata basis, so that each 222  
such eligible society is allocated a portion based upon the 223  
amount of its total budget expended in the prior calendar year 224  
for legal services in that county as compared to the total 225  
amount expended in the prior calendar year for legal services in 226  
that county by all eligible legal aid societies that serve that 227  
county and that have applied for financial assistance under this 228  
section. 229

(F) Moneys allocated to eligible applicants under this 230  
section shall be paid monthly beginning the calendar year 231  
following the calendar year in which the application is filed. 232

(G) (1) A legal aid society that receives financial 233  
assistance in any calendar year under this section shall file an 234  
annual report with the Ohio ~~legal assistance~~ access to justice 235  
foundation detailing the number and types of cases handled, and 236  
the amount and types of legal training, legal technical 237  
assistance, and other service provided, by means of that 238  
financial assistance. No information contained in the report 239  
shall identify or enable the identification of any person served 240  
by the legal aid society or in any way breach client 241  
confidentiality. 242

(2) The Ohio ~~legal assistance~~ access to justice foundation 243  
shall make an annual report to the governor, the general 244  
assembly, and the supreme court on the distribution and use of 245  
the legal aid fund. The foundation also shall include in the 246  
annual report an audited financial statement of all gifts, 247  
bequests, donations, contributions, and other moneys the 248  
foundation receives. No information contained in the report 249  
shall identify or enable the identification of any person served 250  
by a legal aid society, or in any way breach confidentiality. 251

(H) A legal aid society may enter into agreements for the 252  
provision of services, programs, training, or legal technical 253  
assistance for the legal aid society or to indigent persons. 254

**Sec. 1901.26.** (A) Subject to division (E) of this section, 255  
costs in a municipal court shall be fixed and taxed as follows: 256

(1) (a) The municipal court shall require an advance 257  
deposit for the filing of any new civil action or proceeding 258

when required by division (C) of this section, and in all other 259  
cases, by rule, shall establish a schedule of fees and costs to 260  
be taxed in any civil or criminal action or proceeding. 261

(b) (i) The legislative authority of a municipal 262  
corporation may by ordinance establish a schedule of fees to be 263  
taxed as costs in any civil, criminal, or traffic action or 264  
proceeding in a municipal court for the performance by officers 265  
or other employees of the municipal corporation's police 266  
department or marshal's office of any of the services specified 267  
in sections 311.17 and 509.15 of the Revised Code. No fee in the 268  
schedule shall be higher than the fee specified in section 269  
311.17 of the Revised Code for the performance of the same 270  
service by the sheriff. If a fee established in the schedule 271  
conflicts with a fee for the same service established in another 272  
section of the Revised Code or a rule of court, the fee 273  
established in the other section of the Revised Code or the rule 274  
of court shall apply. 275

(ii) When an officer or employee of a municipal police 276  
department or marshal's office performs in a civil, criminal, or 277  
traffic action or proceeding in a municipal court a service 278  
specified in section 311.17 or 509.15 of the Revised Code for 279  
which a taxable fee has been established under this or any other 280  
section of the Revised Code, the applicable legal fees and any 281  
other extraordinary expenses, including overtime, provided for 282  
the service shall be taxed as costs in the case. The clerk of 283  
the court shall pay those legal fees and other expenses, when 284  
collected, into the general fund of the municipal corporation 285  
that employs the officer or employee. 286

(iii) If a bailiff of a municipal court performs in a 287  
civil, criminal, or traffic action or proceeding in that court a 288

service specified in section 311.17 or 509.15 of the Revised 289  
Code for which a taxable fee has been established under this 290  
section or any other section of the Revised Code, the fee for 291  
the service is the same and is taxable to the same extent as if 292  
the service had been performed by an officer or employee of the 293  
police department or marshal's office of the municipal 294  
corporation in which the court is located. The clerk of that 295  
court shall pay the fee, when collected, into the general fund 296  
of the entity or entities that fund the bailiff's salary, in the 297  
same prorated amount as the salary is funded. 298

(iv) Division (A) (1) (b) of this section does not authorize 299  
or require any officer or employee of a police department or 300  
marshal's office of a municipal corporation or any bailiff of a 301  
municipal court to perform any service not otherwise authorized 302  
by law. 303

(2) The municipal court, by rule, may require an advance 304  
deposit for the filing of any civil action or proceeding and 305  
publication fees as provided in section 2701.09 of the Revised 306  
Code. The court may waive the requirement for advance deposit 307  
upon affidavit or other evidence that a party is unable to make 308  
the required deposit. 309

(3) When a jury trial is demanded in any civil action or 310  
proceeding, the party making the demand may be required to make 311  
an advance deposit as fixed by rule of court, unless, upon 312  
affidavit or other evidence, the court concludes that the party 313  
is unable to make the required deposit. If a jury is called, the 314  
fees of a jury shall be taxed as costs. 315

(4) In any civil or criminal action or proceeding, each 316  
witness shall receive twelve dollars for each full day's 317  
attendance and six dollars for each half day's attendance. Each 318

witness in a municipal court that is not a county-operated 319  
municipal court also shall receive fifty and one-half cents for 320  
each mile necessarily traveled to and from the witness's place 321  
of residence to the action or proceeding. 322

(5) A reasonable charge for driving, towing, carting, 323  
storing, keeping, and preserving motor vehicles and other 324  
personal property recovered or seized in any proceeding may be 325  
taxed as part of the costs in a trial of the cause, in an amount 326  
that shall be fixed by rule of court. 327

(6) Chattel property seized under any writ or process 328  
issued by the court shall be preserved pending final disposition 329  
for the benefit of all persons interested and may be placed in 330  
storage when necessary or proper for that preservation. The 331  
custodian of any chattel property so stored shall not be 332  
required to part with the possession of the property until a 333  
reasonable charge, to be fixed by the court, is paid. 334

(7) The municipal court, as it determines, may refund all 335  
deposits and advance payments of fees and costs, including those 336  
for jurors and summoning jurors, when they have been paid by the 337  
losing party. 338

(8) Charges for the publication of legal notices required 339  
by statute or order of court may be taxed as part of the costs, 340  
as provided by section 7.13 of the Revised Code. 341

(B) (1) The municipal court may determine that, for the 342  
efficient operation of the court, additional funds are necessary 343  
to acquire and pay for special projects of the court including, 344  
but not limited to, the acquisition of additional facilities or 345  
the rehabilitation of existing facilities, the acquisition of 346  
equipment, the hiring and training of staff, community service 347

programs, mediation or dispute resolution services, the 348  
employment of magistrates, the training and education of judges, 349  
acting judges, and magistrates, and other related services. Upon 350  
that determination, the court by rule may charge a fee, in 351  
addition to all other court costs, on the filing of each 352  
criminal cause, civil action or proceeding, or judgment by 353  
confession. 354

If the municipal court offers a special program or service 355  
in cases of a specific type, the municipal court by rule may 356  
assess an additional charge in a case of that type, over and 357  
above court costs, to cover the special program or service. The 358  
municipal court shall adjust the special assessment 359  
periodically, but not retroactively, so that the amount assessed 360  
in those cases does not exceed the actual cost of providing the 361  
service or program. 362

All moneys collected under division (B) of this section 363  
shall be paid to the county treasurer if the court is a county- 364  
operated municipal court or to the city treasurer if the court 365  
is not a county-operated municipal court for deposit into either 366  
a general special projects fund or a fund established for a 367  
specific special project. Moneys from a fund of that nature 368  
shall be disbursed upon an order of the court in an amount no 369  
greater than the actual cost to the court of a project. If a 370  
specific fund is terminated because of the discontinuance of a 371  
program or service established under division (B) of this 372  
section, the municipal court may order that moneys remaining in 373  
the fund be transferred to an account established under this 374  
division for a similar purpose. 375

(2) As used in division (B) of this section: 376

(a) "Criminal cause" means a charge alleging the violation 377

of a statute or ordinance, or subsection of a statute or 378  
ordinance, that requires a separate finding of fact or a 379  
separate plea before disposition and of which the defendant may 380  
be found guilty, whether filed as part of a multiple charge on a 381  
single summons, citation, or complaint or as a separate charge 382  
on a single summons, citation, or complaint. "Criminal cause" 383  
does not include separate violations of the same statute or 384  
ordinance, or subsection of the same statute or ordinance, 385  
unless each charge is filed on a separate summons, citation, or 386  
complaint. 387

(b) "Civil action or proceeding" means any civil 388  
litigation that must be determined by judgment entry. 389

(c) The municipal court shall collect in all its divisions 390  
except the small claims division the sum of twenty-six dollars 391  
as additional filing fees in each new civil action or proceeding 392  
for the charitable public purpose of providing financial 393  
assistance to legal aid societies that operate within the state 394  
and to support the office of the state public defender. The 395  
municipal court shall collect in its small claims division the 396  
sum of eleven dollars as additional filing fees in each new 397  
civil action or proceeding for the charitable public purpose of 398  
providing financial assistance to legal aid societies that 399  
operate within the state and to support the office of the state 400  
public defender. This division does not apply to any execution 401  
on a judgment, proceeding in aid of execution, or other post- 402  
judgment proceeding arising out of a civil action. The filing 403  
fees required to be collected under this division shall be in 404  
addition to any other court costs imposed in the action or 405  
proceeding and shall be collected at the time of the filing of 406  
the action or proceeding. The court shall not waive the payment 407  
of the additional filing fees in a new civil action or 408

proceeding unless the court waives the advanced payment of all 409  
filing fees in the action or proceeding. All such moneys 410  
collected during a month except for an amount equal to up to one 411  
per cent of those moneys retained to cover administrative costs 412  
shall be transmitted on or before the twentieth day of the 413  
following month by the clerk of the court to the treasurer of 414  
state in a manner prescribed by the treasurer of state or by the 415  
Ohio ~~legal assistance~~ access to justice foundation. The 416  
treasurer of state shall deposit four per cent of the funds 417  
collected under this division to the credit of the civil case 418  
filing fee fund established under section 120.07 of the Revised 419  
Code and ninety-six per cent of the funds collected under this 420  
division to the credit of the legal aid fund established under 421  
section 120.52 of the Revised Code. 422

The court may retain up to one per cent of the moneys it 423  
collects under this division to cover administrative costs, 424  
including the hiring of any additional personnel necessary to 425  
implement this division. If the court fails to transmit to the 426  
treasurer of state the moneys the court collects under this 427  
division in a manner prescribed by the treasurer of state or by 428  
the Ohio ~~legal assistance~~ access to justice foundation, the 429  
court shall forfeit the moneys the court retains under this 430  
division to cover administrative costs, including the hiring of 431  
any additional personnel necessary to implement this division, 432  
and shall transmit to the treasurer of state all moneys 433  
collected under this division, including the forfeited amount 434  
retained for administrative costs, for deposit in the legal aid 435  
fund. 436

(D) In the Cleveland municipal court, reasonable charges 437  
for investigating titles of real estate to be sold or disposed 438  
of under any writ or process of the court may be taxed as part 439

of the costs. 440

(E) Under the circumstances described in sections 2969.21 441  
to 2969.27 of the Revised Code, the clerk of the municipal court 442  
shall charge the fees and perform the other duties specified in 443  
those sections. 444

(F) As used in this section: 445

(1) "Full day's attendance" means a day on which a witness 446  
is required or requested to be present at an action or 447  
proceeding before and after twelve noon, regardless of whether 448  
the witness actually testifies. 449

(2) "Half day's attendance" means a day on which a witness 450  
is required or requested to be present at an action or 451  
proceeding either before or after twelve noon, but not both, 452  
regardless of whether the witness actually testifies. 453

**Sec. 1907.24.** (A) Subject to division (C) of this section, 454  
a county court shall fix and tax fees and costs as follows: 455

(1) The county court shall require an advance deposit for 456  
the filing of any new civil action or proceeding when required 457  
by division (C) of this section and, in all other cases, shall 458  
establish a schedule of fees and costs to be taxed in any civil 459  
or criminal action or proceeding. 460

(2) The county court by rule may require an advance 461  
deposit for the filing of a civil action or proceeding and 462  
publication fees as provided in section 2701.09 of the Revised 463  
Code. The court may waive an advance deposit requirement upon 464  
the presentation of an affidavit or other evidence that 465  
establishes that a party is unable to make the requisite 466  
deposit. 467

(3) When a party demands a jury trial in a civil action or proceeding, the county court may require the party to make an advance deposit as fixed by rule of court, unless the court concludes, on the basis of an affidavit or other evidence presented by the party, that the party is unable to make the requisite deposit. If a jury is called, the county court shall tax the fees of a jury as costs.

(4) In a civil or criminal action or proceeding, the county court shall fix the fees of witnesses in accordance with sections 2335.06 and 2335.08 of the Revised Code.

(5) A county court may tax as part of the costs in a trial of the cause, in an amount fixed by rule of court, a reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other personal property recovered or seized in a proceeding.

(6) The court shall preserve chattel property seized under a writ or process issued by the court pending final disposition for the benefit of all interested persons. The court may place the chattel property in storage when necessary or proper for its preservation. The custodian of chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The county court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) The court may tax as part of costs charges for the publication of legal notices required by statute or order of court, as provided by section 7.13 of the Revised Code.

(B) (1) The county court may determine that, for the 497  
efficient operation of the court, additional funds are necessary 498  
to acquire and pay for special projects of the court including, 499  
but not limited to, the acquisition of additional facilities or 500  
the rehabilitation of existing facilities, the acquisition of 501  
equipment, the hiring and training of staff, community service 502  
programs, mediation or dispute resolution services, the 503  
employment of magistrates, the training and education of judges, 504  
acting judges, and magistrates, and other related services. Upon 505  
that determination, the court by rule may charge a fee, in 506  
addition to all other court costs, on the filing of each 507  
criminal cause, civil action or proceeding, or judgment by 508  
confession. 509

If the county court offers a special program or service in 510  
cases of a specific type, the county court by rule may assess an 511  
additional charge in a case of that type, over and above court 512  
costs, to cover the special program or service. The county court 513  
shall adjust the special assessment periodically, but not 514  
retroactively, so that the amount assessed in those cases does 515  
not exceed the actual cost of providing the service or program. 516

All moneys collected under division (B) of this section 517  
shall be paid to the county treasurer for deposit into either a 518  
general special projects fund or a fund established for a 519  
specific special project. Moneys from a fund of that nature 520  
shall be disbursed upon an order of the court in an amount no 521  
greater than the actual cost to the court of a project. If a 522  
specific fund is terminated because of the discontinuance of a 523  
program or service established under division (B) of this 524  
section, the county court may order that moneys remaining in the 525  
fund be transferred to an account established under this 526  
division for a similar purpose. 527

(2) As used in division (B) of this section:	528
(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.	529 530 531 532 533 534 535 536 537 538 539
(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.	540 541
(C) Subject to division (E) of this section, the county court shall collect in all its divisions except the small claims division the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. Subject to division (E) of this section, the county court shall collect in its small claims division the sum of eleven dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in	542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557

addition to any other court costs imposed in the action or 558  
proceeding and shall be collected at the time of the filing of 559  
the action or proceeding. The court shall not waive the payment 560  
of the additional filing fees in a new civil action or 561  
proceeding unless the court waives the advanced payment of all 562  
filing fees in the action or proceeding. All such moneys 563  
collected during a month except for an amount equal to up to one 564  
per cent of those moneys retained to cover administrative costs 565  
shall be transmitted on or before the twentieth day of the 566  
following month by the clerk of the court to the treasurer of 567  
state in a manner prescribed by the treasurer of state or by the 568  
Ohio ~~legal assistance~~ access to justice foundation. The 569  
treasurer of state shall deposit four per cent of the funds 570  
collected under this division to the credit of the civil case 571  
filing fee fund established under section 120.07 of the Revised 572  
Code and ninety-six per cent of the funds collected under this 573  
division to the credit of the legal aid fund established under 574  
section 120.52 of the Revised Code. 575

The court may retain up to one per cent of the moneys it 576  
collects under this division to cover administrative costs, 577  
including the hiring of any additional personnel necessary to 578  
implement this division. If the court fails to transmit to the 579  
treasurer of state the moneys the court collects under this 580  
division in a manner prescribed by the treasurer of state or by 581  
the Ohio ~~legal assistance~~ access to justice foundation, the 582  
court shall forfeit the moneys the court retains under this 583  
division to cover administrative costs, including the hiring of 584  
any additional personnel necessary to implement this division, 585  
and shall transmit to the treasurer of state all moneys 586  
collected under this division, including the forfeited amount 587  
retained for administrative costs, for deposit in the legal aid 588

fund. 589

(D) The county court shall establish by rule a schedule of 590  
fees for miscellaneous services performed by the county court or 591  
any of its judges in accordance with law. If judges of the court 592  
of common pleas perform similar services, the fees prescribed in 593  
the schedule shall not exceed the fees for those services 594  
prescribed by the court of common pleas. 595

(E) Under the circumstances described in sections 2969.21 596  
to 2969.27 of the Revised Code, the clerk of the county court 597  
shall charge the fees and perform the other duties specified in 598  
those sections. 599

**Sec. 2303.201.** (A) (1) The court of common pleas of any 600  
county may determine that for the efficient operation of the 601  
court additional funds are required to computerize the court, to 602  
make available computerized legal research services, or to do 603  
both. Upon making a determination that additional funds are 604  
required for either or both of those purposes, the court shall 605  
authorize and direct the clerk of the court of common pleas to 606  
charge one additional fee, not to exceed six dollars, on the 607  
filing of each cause of action or appeal under divisions (A), 608  
(Q), and (U) of section 2303.20 of the Revised Code. 609

(2) All fees collected under division (A) (1) of this 610  
section shall be paid to the county treasurer. The treasurer 611  
shall place the funds from the fees in a separate fund to be 612  
disbursed either upon an order of the court, subject to an 613  
appropriation by the board of county commissioners, or upon an 614  
order of the court, subject to the court making an annual report 615  
available to the public listing the use of all such funds, in an 616  
amount not greater than the actual cost to the court of 617  
procuring and maintaining computerization of the court, 618

computerized legal research services, or both. 619

(3) If the court determines that the funds in the fund 620  
described in division (A)(2) of this section are more than 621  
sufficient to satisfy the purpose for which the additional fee 622  
described in division (A)(1) of this section was imposed, the 623  
court may declare a surplus in the fund and, subject to an 624  
appropriation by the board of county commissioners, expend those 625  
surplus funds, or upon an order of the court, subject to the 626  
court making an annual report available to the public listing 627  
the use of all such funds, expend those surplus funds, for other 628  
appropriate technological expenses of the court. 629

(B)(1) The court of common pleas of any county may 630  
determine that, for the efficient operation of the court, 631  
additional funds are required to make technological advances in 632  
or to computerize the office of the clerk of the court of common 633  
pleas and, upon that determination, authorize and direct the 634  
clerk of the court of common pleas to charge an additional fee, 635  
not to exceed twenty dollars, on the filing of each cause of 636  
action or appeal, on the filing, docketing, and endorsing of 637  
each certificate of judgment, or on the docketing and indexing 638  
of each aid in execution or petition to vacate, revive, or 639  
modify a judgment under divisions (A), (P), (Q), (T), and (U) of 640  
section 2303.20 of the Revised Code and not to exceed one dollar 641  
each for the services described in divisions (B), (C), (D), (F), 642  
(H), and (L) of section 2303.20 of the Revised Code. Subject to 643  
division (B)(2) of this section, all moneys collected under 644  
division (B)(1) of this section shall be paid to the county 645  
treasurer to be disbursed, upon an order of the court of common 646  
pleas and subject to appropriation by the board of county 647  
commissioners, in an amount no greater than the actual cost to 648  
the court of procuring and maintaining technology and computer 649

systems for the office of the clerk of the court of common 650  
pleas. 651

(2) If the court of common pleas of a county makes the 652  
determination described in division (B)(1) of this section, the 653  
board of county commissioners of that county may issue one or 654  
more general obligation bonds for the purpose of procuring and 655  
maintaining the technology and computer systems for the office 656  
of the clerk of the court of common pleas. In addition to the 657  
purposes stated in division (B)(1) of this section for which the 658  
moneys collected under that division may be expended, the moneys 659  
additionally may be expended to pay debt charges on and 660  
financing costs related to any general obligation bonds issued 661  
pursuant to division (B)(2) of this section as they become due. 662  
General obligation bonds issued pursuant to division (B)(2) of 663  
this section are Chapter 133. securities. 664

(C) The court of common pleas shall collect the sum of 665  
twenty-six dollars as additional filing fees in each new civil 666  
action or proceeding for the charitable public purpose of 667  
providing financial assistance to legal aid societies that 668  
operate within the state and to support the office of the state 669  
public defender. This division does not apply to a juvenile 670  
division of a court of common pleas, except that an additional 671  
filing fee of fifteen dollars shall apply to custody, 672  
visitation, and parentage actions; to a probate division of a 673  
court of common pleas, except that the additional filing fees 674  
shall apply to name change, guardianship, adoption, and 675  
decedents' estate proceedings; or to an execution on a judgment, 676  
proceeding in aid of execution, or other post-judgment 677  
proceeding arising out of a civil action. The filing fees 678  
required to be collected under this division shall be in 679  
addition to any other filing fees imposed in the action or 680

proceeding and shall be collected at the time of the filing of 681  
the action or proceeding. The court shall not waive the payment 682  
of the additional filing fees in a new civil action or 683  
proceeding unless the court waives the advanced payment of all 684  
filing fees in the action or proceeding. All such moneys 685  
collected during a month except for an amount equal to up to one 686  
per cent of those moneys retained to cover administrative costs 687  
shall be transmitted on or before the twentieth day of the 688  
following month by the clerk of the court to the treasurer of 689  
state in a manner prescribed by the treasurer of state or by the 690  
Ohio ~~legal assistance~~ access to justice foundation. The 691  
treasurer of state shall deposit four per cent of the funds 692  
collected under this division to the credit of the civil case 693  
filing fee fund established under section 120.07 of the Revised 694  
Code and ninety-six per cent of the funds collected under this 695  
division to the credit of the legal aid fund established under 696  
section 120.52 of the Revised Code. 697

The court may retain up to one per cent of the moneys it 698  
collects under this division to cover administrative costs, 699  
including the hiring of any additional personnel necessary to 700  
implement this division. If the court fails to transmit to the 701  
treasurer of state the moneys the court collects under this 702  
division in a manner prescribed by the treasurer of state or by 703  
the Ohio ~~legal assistance~~ access to justice foundation, the 704  
court shall forfeit the moneys the court retains under this 705  
division to cover administrative costs, including the hiring of 706  
any additional personnel necessary to implement this division, 707  
and shall transmit to the treasurer of state all moneys 708  
collected under this division, including the forfeited amount 709  
retained for administrative costs, for deposit in the legal aid 710  
fund. 711

(D) On and after the thirtieth day after December 9, 1994, 712  
the court of common pleas shall collect the sum of thirty-two 713  
dollars as additional filing fees in each new action or 714  
proceeding for annulment, divorce, or dissolution of marriage 715  
for the purpose of funding shelters for victims of domestic 716  
violence pursuant to sections 3113.35 to 3113.39 of the Revised 717  
Code. The filing fees required to be collected under this 718  
division shall be in addition to any other filing fees imposed 719  
in the action or proceeding and shall be collected at the time 720  
of the filing of the action or proceeding. The court shall not 721  
waive the payment of the additional filing fees in a new action 722  
or proceeding for annulment, divorce, or dissolution of marriage 723  
unless the court waives the advanced payment of all filing fees 724  
in the action or proceeding. On or before the twentieth day of 725  
each month, all moneys collected during the immediately 726  
preceding month pursuant to this division shall be deposited by 727  
the clerk of the court into the county treasury in the special 728  
fund used for deposit of additional marriage license fees as 729  
described in section 3113.34 of the Revised Code. Upon their 730  
deposit into the fund, the moneys shall be retained in the fund 731  
and expended only as described in section 3113.34 of the Revised 732  
Code. 733

(E) (1) The court of common pleas may determine that, for 734  
the efficient operation of the court, additional funds are 735  
necessary to acquire and pay for special projects of the court, 736  
including, but not limited to, the acquisition of additional 737  
facilities or the rehabilitation of existing facilities, the 738  
acquisition of equipment, the hiring and training of staff, 739  
community service programs, mediation or dispute resolution 740  
services, the employment of magistrates, the training and 741  
education of judges, acting judges, and magistrates, and other 742

related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession.

If the court of common pleas offers or requires a special program or additional services in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

All moneys collected under division (E) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court, subject to an appropriation by the board of county commissioners, in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (E) of this section, the court may order, subject to an appropriation by the board of county commissioners, that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

(2) As used in division (E) of this section:

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may

be found guilty, whether filed as part of a multiple charge on a 773  
single summons, citation, or complaint or as a separate charge 774  
on a single summons, citation, or complaint. "Criminal cause" 775  
does not include separate violations of the same statute or 776  
ordinance, or subsection of the same statute or ordinance, 777  
unless each charge is filed on a separate summons, citation, or 778  
complaint. 779

(b) "Civil action or proceeding" means any civil 780  
litigation that must be determined by judgment entry. 781

**Sec. 3953.231.** (A) (1) Each title insurance agent or title 782  
insurance company shall establish and maintain an interest- 783  
bearing trust account for the deposit of all non-directed escrow 784  
funds that meet the requirements of sections 1349.20 to 1349.22 785  
of the Revised Code. 786

(2) The account shall be established and maintained in any 787  
federally insured bank, savings and loan association, credit 788  
union, or savings bank that is authorized to transact business 789  
in this state. 790

(3) The account shall be in the name of the title 791  
insurance agent or company, and shall be identified as an 792  
"interest on trust account" or "IOTA." The name of the account 793  
may contain additional identifying information to distinguish it 794  
from other accounts. 795

(4) The title insurance agent or company establishing the 796  
account shall submit, in writing, to the superintendent of 797  
insurance the name, account number, and location of the bank, 798  
savings and loan association, credit union, or savings bank in 799  
which the trust account is maintained. 800

(B) Each title insurance agent or company shall deposit 801

all non-directed escrow funds that are nominal in amount or are 802  
to be held for a short period of time into the account 803  
established under division (A) of this section no later than the 804  
next business day after receipt. 805

(C) Each account established under division (A) of this 806  
section shall comply with all of the following: 807

(1) All funds in the account shall be subject to 808  
withdrawal or transfer upon request and without delay, or as 809  
soon as permitted by law; 810

(2) The rate of interest payable on the account shall not 811  
be less than the rate paid by the bank, savings and loan, credit 812  
union, or savings bank to its regular depositors. The rate may 813  
be higher if there is no impairment of the right to the 814  
immediate withdrawal or transfer of the principal; 815

(3) All interest earned on the account, net of service 816  
charges and other related charges, shall be transmitted to the 817  
treasurer of state for deposit in the legal aid fund established 818  
under section 120.52 of the Revised Code. No part of the 819  
interest earned shall be paid to the title insurance agent or 820  
company. 821

(D) The title insurance agent or company establishing an 822  
account under division (A) of this section shall direct the 823  
bank, savings and loan association, credit union, or savings 824  
bank to do both of the following: 825

(1) Remit interest or dividends on the average monthly 826  
balance in the account, or as otherwise computed in accordance 827  
with the standard accounting practice of the bank, savings and 828  
loan association, credit union, or savings bank, less reasonable 829  
service charges and other related charges, to the treasurer of 830

state at least quarterly for deposit in the legal aid fund 831  
established under section 120.52 of the Revised Code; 832

(2) At the time of each remittance, transmit to the 833  
treasurer of state, and if requested, to the Ohio ~~legal-~~ 834  
~~assistance~~ access to justice foundation, and the title insurance 835  
agent or company, a statement showing the name of the title 836  
insurance agent or company for whom the remittance is sent, the 837  
rate of interest applied, the accounting period, the net amount 838  
remitted to the treasurer of state for each account, the total 839  
remitted, the average account balance for each month of the 840  
period for which the report is made, and the amount deducted for 841  
service charges and other related charges. 842

(E) The statements and reports submitted by the bank, 843  
savings and loan association, credit union, or savings bank 844  
under this section, are not public records subject to section 845  
149.43 of the Revised Code and shall be used only to administer 846  
the legal aid fund. 847

(F) No funds belonging to a title insurance agent or 848  
company shall be deposited into an account established under 849  
division (A) of this section except funds necessary to pay 850  
service charges and other related charges of the bank, savings 851  
and loan association, credit union, or savings bank that are in 852  
excess of earnings on the account. 853

(G) No liability arising out of any negligent act or 854  
omission of any title insurance agent or company with respect to 855  
any account established under division (A) of this section shall 856  
be imputed to the bank, savings and loan association, credit 857  
union, or savings bank. 858

(H) No liability or responsibility arising out of any 859

negligent act or omission of any title insurance agent with 860  
respect to any account established under division (A) of this 861  
section shall be imputed to a title insurance company. 862

(I) The superintendent may adopt, in accordance with 863  
Chapter 119. of the Revised Code, rules that pertain to the use 864  
of accounts established under division (A) of this section and 865  
to the enforcement of this section. 866

**Sec. 4705.10.** (A) All of the following apply to an 867  
interest-bearing trust account established under authority of 868  
section 4705.09 of the Revised Code: 869

(1) All funds in the account shall be subject to 870  
withdrawal upon request and without delay, or as soon as is 871  
permitted by federal law; 872

(2) The rate of interest payable on the account shall not 873  
be less than the rate paid by the depository institution to 874  
regular, nonattorney depositors. Higher rates offered by the 875  
institution to customers whose deposits exceed certain time or 876  
quantity qualifications, such as those offered in the form of 877  
certificates of deposit, may be obtained by a person or law firm 878  
establishing the account if there is no impairment of the right 879  
to withdraw or transfer principal immediately. 880

(3) The depository institution shall be directed, by the 881  
person or law firm establishing the account, to do all of the 882  
following: 883

(a) Remit interest or dividends, whichever is applicable, 884  
on the average monthly balance in the account or as otherwise 885  
computed in accordance with the institution's standard 886  
accounting practice, less reasonable service charges, to the 887  
treasurer of state at least quarterly for deposit in the legal 888

aid fund established under section 120.52 of the Revised Code; 889

(b) Transmit to the treasurer of state, upon its request, 890  
to the Ohio ~~Legal Assistance Foundation~~ access to justice 891  
foundation, and the depositing attorney, law firm, or legal 892  
professional association upon the attorney's, firm's, or 893  
association's request, at the time of each remittance required 894  
by division (A) (3) (a) of this section, a statement showing the 895  
name of the attorney for whom or the law firm or legal 896  
professional association for which the remittance is sent, the 897  
rate of interest applied, the accounting period, the net amount 898  
remitted to the treasurer of state for each account, the total 899  
remitted, the average account balance for each month of the 900  
period for which the report is made, and the amount deducted for 901  
service charges; 902

(4) The depository institution shall notify the office of 903  
disciplinary counsel or other entity designated by the supreme 904  
court on each occasion when a properly payable instrument is 905  
presented for payment from the account, and the account contains 906  
insufficient funds. The depository institution shall provide 907  
this notice without regard to whether the instrument is honored 908  
by the depository institution. The depository institution shall 909  
provide the notice described in division (A) (4) of this section 910  
by electronic or other means within five banking days of the 911  
date that the instrument was honored or returned as dishonored. 912  
The notice shall contain all of the following: 913

(a) The name and address of the depository institution; 914

(b) The name and address of the lawyer, law firm, or legal 915  
professional association that maintains the account; 916

(c) The account number and either the amount of the 917

overdraft and the date issued or the amount of the dishonored 918  
instrument and the date returned. 919

(B) (1) The statements and reports of individual depositor 920  
information made under divisions (A) (3) and (4) of this section 921  
are confidential and shall be used only for purposes of 922  
administering the legal aid fund and for enforcement of the 923  
rules of professional conduct adopted by the supreme court. 924

(2) A depository institution may charge the lawyer, law 925  
firm, or legal professional association that maintains the 926  
account with fees associated with producing and mailing a notice 927  
required by division (A) (4) of this section but shall not deduct 928  
such fees from the interest earned on the account. 929

**Sec. 5715.19.** (A) As used in this section, "member" has 930  
the same meaning as in section 1705.01 of the Revised Code, and 931  
"internet identifier of record" has the same meaning as in 932  
section 9.312 of the Revised Code. 933

(1) Subject to division (A) (2) of this section, a 934  
complaint against any of the following determinations for the 935  
current tax year shall be filed with the county auditor on or 936  
before the thirty-first day of March of the ensuing tax year or 937  
the date of closing of the collection for the first half of real 938  
and public utility property taxes for the current tax year, 939  
whichever is later: 940

(a) Any classification made under section 5713.041 of the 941  
Revised Code; 942

(b) Any determination made under section 5713.32 or 943  
5713.35 of the Revised Code; 944

(c) Any recoupment charge levied under section 5713.35 of 945  
the Revised Code; 946

(d) The determination of the total valuation or assessment 947  
of any parcel that appears on the tax list, except parcels 948  
assessed by the tax commissioner pursuant to section 5727.06 of 949  
the Revised Code; 950

(e) The determination of the total valuation of any parcel 951  
that appears on the agricultural land tax list, except parcels 952  
assessed by the tax commissioner pursuant to section 5727.06 of 953  
the Revised Code; 954

(f) Any determination made under division (A) of section 955  
319.302 of the Revised Code. 956

If such a complaint is filed by mail or certified mail, 957  
the date of the United States postmark placed on the envelope or 958  
sender's receipt by the postal service shall be treated as the 959  
date of filing. A private meter postmark on an envelope is not a 960  
valid postmark for purposes of establishing the filing date. 961

Any person owning taxable real property in the county or 962  
in a taxing district with territory in the county; such a 963  
person's spouse; an individual who is retained by such a person 964  
and who holds a designation from a professional assessment 965  
organization, such as the institute for professionals in 966  
taxation, the national council of property taxation, or the 967  
international association of assessing officers; a public 968  
accountant who holds a permit under section 4701.10 of the 969  
Revised Code, a general or residential real estate appraiser 970  
licensed or certified under Chapter 4763. of the Revised Code, 971  
or a real estate broker licensed under Chapter 4735. of the 972  
Revised Code, who is retained by such a person; if the person is 973  
a firm, company, association, partnership, limited liability 974  
company, or corporation, an officer, a salaried employee, a 975  
partner, or a member of that person; if the person is a trust, a 976

trustee of the trust; the board of county commissioners; the 977  
prosecuting attorney or treasurer of the county; the board of 978  
township trustees of any township with territory within the 979  
county; the board of education of any school district with any 980  
territory in the county; or the mayor or legislative authority 981  
of any municipal corporation with any territory in the county 982  
may file such a complaint regarding any such determination 983  
affecting any real property in the county, except that a person 984  
owning taxable real property in another county may file such a 985  
complaint only with regard to any such determination affecting 986  
real property in the county that is located in the same taxing 987  
district as that person's real property is located. The county 988  
auditor shall present to the county board of revision all 989  
complaints filed with the auditor. 990

(2) As used in division (A) (2) of this section, "interim 991  
period" means, for each county, the tax year to which section 992  
5715.24 of the Revised Code applies and each subsequent tax year 993  
until the tax year in which that section applies again. 994

No person, board, or officer shall file a complaint 995  
against the valuation or assessment of any parcel that appears 996  
on the tax list if it filed a complaint against the valuation or 997  
assessment of that parcel for any prior tax year in the same 998  
interim period, unless the person, board, or officer alleges 999  
that the valuation or assessment should be changed due to one or 1000  
more of the following circumstances that occurred after the tax 1001  
lien date for the tax year for which the prior complaint was 1002  
filed and that the circumstances were not taken into 1003  
consideration with respect to the prior complaint: 1004

(a) The property was sold in an arm's length transaction, 1005  
as described in section 5713.03 of the Revised Code; 1006

(b) The property lost value due to some casualty; 1007

(c) Substantial improvement was added to the property; 1008

(d) An increase or decrease of at least fifteen per cent 1009  
in the property's occupancy has had a substantial economic 1010  
impact on the property. 1011

(3) If a county board of revision, the board of tax 1012  
appeals, or any court dismisses a complaint filed under this 1013  
section or section 5715.13 of the Revised Code for the reason 1014  
that the act of filing the complaint was the unauthorized 1015  
practice of law or the person filing the complaint was engaged 1016  
in the unauthorized practice of law, the party affected by a 1017  
decrease in valuation or the party's agent, or the person owning 1018  
taxable real property in the county or in a taxing district with 1019  
territory in the county, may refile the complaint, 1020  
notwithstanding division (A) (2) of this section. 1021

(4) (a) No complaint filed under this section or section 1022  
5715.13 of the Revised Code shall be dismissed for the reason 1023  
that the complaint fails to accurately identify the owner of the 1024  
property that is the subject of the complaint. 1025

(b) If a complaint fails to accurately identify the owner 1026  
of the property that is the subject of the complaint, the board 1027  
of revision shall exercise due diligence to ensure the correct 1028  
property owner is notified as required by divisions (B) and (C) 1029  
of this section. 1030

(5) Notwithstanding division (A) (2) of this section, a 1031  
person, board, or officer may file a complaint against the 1032  
valuation or assessment of any parcel that appears on the tax 1033  
list if it filed a complaint against the valuation or assessment 1034  
of that parcel for any prior tax year in the same interim period 1035

if the person, board, or officer withdrew the complaint before 1036  
the complaint was heard by the board. 1037

(B) Within thirty days after the last date such complaints 1038  
may be filed, the auditor shall give notice of each complaint in 1039  
which the stated amount of overvaluation, undervaluation, 1040  
discriminatory valuation, illegal valuation, or incorrect 1041  
determination is at least seventeen thousand five hundred 1042  
dollars to each property owner whose property is the subject of 1043  
the complaint, if the complaint was not filed by the owner or 1044  
the owner's spouse, and to each board of education whose school 1045  
district may be affected by the complaint. Within thirty days 1046  
after receiving such notice, a board of education; a property 1047  
owner; the owner's spouse; an individual who is retained by such 1048  
an owner and who holds a designation from a professional 1049  
assessment organization, such as the institute for professionals 1050  
in taxation, the national council of property taxation, or the 1051  
international association of assessing officers; a public 1052  
accountant who holds a permit under section 4701.10 of the 1053  
Revised Code, a general or residential real estate appraiser 1054  
licensed or certified under Chapter 4763. of the Revised Code, 1055  
or a real estate broker licensed under Chapter 4735. of the 1056  
Revised Code, who is retained by such a person; or, if the 1057  
property owner is a firm, company, association, partnership, 1058  
limited liability company, corporation, or trust, an officer, a 1059  
salaried employee, a partner, a member, or trustee of that 1060  
property owner, may file a complaint in support of or objecting 1061  
to the amount of alleged overvaluation, undervaluation, 1062  
discriminatory valuation, illegal valuation, or incorrect 1063  
determination stated in a previously filed complaint or 1064  
objecting to the current valuation. Upon the filing of a 1065  
complaint under this division, the board of education or the 1066

property owner shall be made a party to the action. 1067

(C) Each board of revision shall notify any complainant 1068  
and also the property owner, if the property owner's address is 1069  
known, when a complaint is filed by one other than the property 1070  
owner, not less than ten days prior to the hearing, either by 1071  
certified mail or, if the board has record of an internet 1072  
identifier of record associated with the owner, by ordinary mail 1073  
and by that internet identifier of record of the time and place 1074  
the same will be heard. The board of revision shall hear and 1075  
render its decision on a complaint within ~~ninety one hundred~~ 1076  
eighty days after the ~~filing thereof~~ last day a complaint may be 1077  
filed with the board under division (A) (1) of this section or, 1078  
~~except that~~ if a complaint is filed within thirty days after 1079  
receiving notice from the auditor as provided in division (B) of 1080  
this section, ~~the board shall hear and render its decision~~ 1081  
within ~~ninety one hundred eighty~~ eighty days after such filing. 1082

(D) The determination of any such complaint shall relate 1083  
back to the date when the lien for taxes or recoupment charges 1084  
for the current year attached or the date as of which liability 1085  
for such year was determined. Liability for taxes and recoupment 1086  
charges for such year and each succeeding year until the 1087  
complaint is finally determined and for any penalty and interest 1088  
for nonpayment thereof within the time required by law shall be 1089  
based upon the determination, valuation, or assessment as 1090  
finally determined. Each complaint shall state the amount of 1091  
overvaluation, undervaluation, discriminatory valuation, illegal 1092  
valuation, or incorrect classification or determination upon 1093  
which the complaint is based. The treasurer shall accept any 1094  
amount tendered as taxes or recoupment charge upon property 1095  
concerning which a complaint is then pending, computed upon the 1096  
claimed valuation as set forth in the complaint. If a complaint 1097

filed under this section for the current year is not determined 1098  
by the board within the time prescribed for such determination, 1099  
the complaint and any proceedings in relation thereto shall be 1100  
continued by the board as a valid complaint for any ensuing year 1101  
until such complaint is finally determined by the board or upon 1102  
any appeal from a decision of the board. In such case, the 1103  
original complaint shall continue in effect without further 1104  
filing by the original taxpayer, the original taxpayer's 1105  
assignee, or any other person or entity authorized to file a 1106  
complaint under this section. 1107

(E) If a taxpayer files a complaint as to the 1108  
classification, valuation, assessment, or any determination 1109  
affecting the taxpayer's own property and tenders less than the 1110  
full amount of taxes or recoupment charges as finally 1111  
determined, an interest charge shall accrue as follows: 1112

(1) If the amount finally determined is less than the 1113  
amount billed but more than the amount tendered, the taxpayer 1114  
shall pay interest at the rate per annum prescribed by section 1115  
5703.47 of the Revised Code, computed from the date that the 1116  
taxes were due on the difference between the amount finally 1117  
determined and the amount tendered. This interest charge shall 1118  
be in lieu of any penalty or interest charge under section 1119  
323.121 of the Revised Code unless the taxpayer failed to file a 1120  
complaint and tender an amount as taxes or recoupment charges 1121  
within the time required by this section, in which case section 1122  
323.121 of the Revised Code applies. 1123

(2) If the amount of taxes finally determined is equal to 1124  
or greater than the amount billed and more than the amount 1125  
tendered, the taxpayer shall pay interest at the rate prescribed 1126  
by section 5703.47 of the Revised Code from the date the taxes 1127

were due on the difference between the amount finally determined 1128  
and the amount tendered, such interest to be in lieu of any 1129  
interest charge but in addition to any penalty prescribed by 1130  
section 323.121 of the Revised Code. 1131

(F) Upon request of a complainant, the tax commissioner 1132  
shall determine the common level of assessment of real property 1133  
in the county for the year stated in the request that is not 1134  
valued under section 5713.31 of the Revised Code, which common 1135  
level of assessment shall be expressed as a percentage of true 1136  
value and the common level of assessment of lands valued under 1137  
such section, which common level of assessment shall also be 1138  
expressed as a percentage of the current agricultural use value 1139  
of such lands. Such determination shall be made on the basis of 1140  
the most recent available sales ratio studies of the 1141  
commissioner and such other factual data as the commissioner 1142  
deems pertinent. 1143

(G) A complainant shall provide to the board of revision 1144  
all information or evidence within the complainant's knowledge 1145  
or possession that affects the real property that is the subject 1146  
of the complaint. A complainant who fails to provide such 1147  
information or evidence is precluded from introducing it on 1148  
appeal to the board of tax appeals or the court of common pleas, 1149  
except that the board of tax appeals or court may admit and 1150  
consider the evidence if the complainant shows good cause for 1151  
the complainant's failure to provide the information or evidence 1152  
to the board of revision. 1153

(H) In case of the pendency of any proceeding in court 1154  
based upon an alleged excessive, discriminatory, or illegal 1155  
valuation or incorrect classification or determination, the 1156  
taxpayer may tender to the treasurer an amount as taxes upon 1157

property computed upon the claimed valuation as set forth in the 1158  
complaint to the court. The treasurer may accept the tender. If 1159  
the tender is not accepted, no penalty shall be assessed because 1160  
of the nonpayment of the full taxes assessed. 1161

**Section 2.** That existing sections 120.52, 120.521, 120.53, 1162  
1901.26, 1907.24, 2303.201, 3953.231, 4705.10, and 5715.19 of 1163  
the Revised Code are hereby repealed. 1164

**Section 3.** The amendment by this act of section 5715.19 of 1165  
the Revised Code applies to complaints filed under that section 1166  
for tax years beginning on or after the effective date of this 1167  
act. 1168