



Ohio Revised Code

Section 333.07 Appeal of reduced payment by builder to tax commissioner.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

(A) An applicant who intends to file an appeal with the tax commissioner under division (B)(2) of section 333.06 of the Revised Code shall have sixty days from the date the county auditor mails the notice under that section, as shown by the United States postal service postmark, to file with the commissioner a notice of objection and to request a hearing. The notice of objection shall state the reasons why the applicant objects to the amount of the payment to be paid to the applicant by the county auditor.

(B)(1) If an applicant who files an appeal with the tax commissioner under division (B)(2) of section 333.06 of the Revised Code does not file a notice of objection within the time limit prescribed under division (A) of this section, the tax commissioner shall take no further action and the county auditor's determination under section 333.06 of the Revised Code is final.

(2)(a) If the applicant files a notice of objection and requests a hearing within the time limit prescribed by division (A) of this section, the tax commissioner shall assign a time and place for the hearing and notify the applicant of the time and place, but the commissioner may continue the hearing from time to time as necessary. After the hearing, the commissioner may make adjustments to the payment as the commissioner finds proper, and shall issue a final determination thereon.

(b) If the applicant files a notice of objection within the time limit prescribed by division (A) of this section and does not request a hearing, but provides additional information within the time limit prescribed by division (A) of this section, the tax commissioner shall review the information, may make adjustments to the payment as the commissioner finds proper, and shall issue a final determination thereon.

(C) The tax commissioner shall serve a copy of the commissioner's final determination under this section on the applicant that filed the appeal and on the county auditor, in the manner provided in section 5703.37 of the Revised Code. The final determination may be appealed by the applicant under section 5717.02 of the Revised Code.



(D) If applicable, the county auditor shall certify to the county treasurer any payment due to a person pursuant to the tax commissioner's final determination under this section, adjusted for any changes that were made to the amount of the payment as the result of the appeal.