



Ohio Revised Code

Section 5747.55 Appealing county budget commission action.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

The action of the county budget commission under section 5747.51 of the Revised Code may be appealed to the board of tax appeals in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules:

(A) The notice of appeal shall be signed by the authorized fiscal officer and shall set forth in clear and concise language:

- (1) A statement of the action of the budget commission appealed from, and the date of the receipt by the subdivision of the official certificate or notice of such action;
- (2) The error or errors the taxing district believes the budget commission made;
- (3) The specific relief sought by the taxing district.

(B) The notice of appeal shall have attached thereto:

- (1) A certified copy of the resolution of the taxing authority authorizing the fiscal officer to file the appeal;
- (2) An exact copy of the official certificate, or notice of the action of the budget commission appealed from;
- (3) An exact copy of the budget request filed with the budget commission by the complaining subdivision, with the date of filing noted thereon.

(C) There shall also be attached to the notice of appeal a statement showing:

- (1) The name of the fund involved, the total amount in dollars allocated, and the exact amount in



dollars allocated to each participating subdivision;

(2) The amount in dollars which the complaining subdivision believes it should have received;

(3) The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation.

(D) Only the participating subdivisions named pursuant to division (C) of this section are to be considered as appellees before the board of tax appeals and no change shall, in any amount, be made in the amount allocated to participating subdivisions not appellees.

(E) The total of the undivided local government fund or undivided local government revenue assistance fund to be allocated by the board of tax appeals upon appeal is the total of that fund allocated by the budget commission to those subdivisions which are appellants and appellees before the board of tax appeals.