



Wayne County Commissioner

Wayne County Treasurer

Wayne County Auditor

**Wayne County Board of Revision
Rules of Practice & Procedure**

1. Rules

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code.

2. Organization

- (A) The office of the Board of Revision shall be at 428 West Liberty Street, Wooster, Ohio 44691.
- (B) The Board of Revision shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners. Each such official may appoint one qualified employee from the official's office to serve in the official's place.
- (C) All Board of Revision sessions shall be open to the public and sessions of the Board of Revision shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred, or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

3. Service

- (A) All pleadings, briefs, papers, and other documents filed by a complainant with the Board of Revision, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers, and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

4. Copies

Any document that is filed with the Board of Revision shall be filed as one (1) copy on letter size (8 1/2" x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded, or enveloped.

5. Appearance and Practice before the Board of Revision

- (A) Following the holdings of the Board of Tax Appeals, attorneys-at-law and owners of record of affected properties are permitted to prepare, sign, and file complaints for a reduction in value. According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney. Questions about your specific situation must be directed to your attorney.
- (B) In addition to the above, the following persons are authorized to prepare, sign, and file a complaint to be heard by the Board of Revision, and may appear before the Board of Revision on such complaint:
 - 1. Any person owning any taxable real property in Wayne County (whether or not it is the property which is the subject of the complaint.), or such person's spouse;

2. A tenant of the property owner if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such complaint with respect to the property;
3. An individual retained by any person owning taxable real property in Wayne County and tenant thereof, who holds a designation from a professional assessment organization such as:
 - a. The institute for professionals in taxation
 - b. National council of property taxation
 - c. International association of assessing officers
 - d. Public accountant who holds a permit under Section 4701.10
 - e. A general residential real estate appraiser licensed or certified under Chapter 4763
 - f. Real estate broker licensed under Chapter 4735.
4. If the property owner or the tenant is a firm, company, association, partnership, limited liability company, or corporation:
 - a. An officer
 - b. A salaried employee
 - c. A partner, or
 - d. A member (as defined in Section 1705.01) of that firm, company, association, partnership, limited liability company, or corporation.
5. If the property owner or the tenant is a trust:
 - a. Trustee of the trust.
6. Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board of Revision, to practice before the Board of Revision in a particular proceeding.
7. Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.
8. No person who has an interest in the case in the form of a contingent fee or other form of compensation, directly or indirectly based upon the outcome of the case, shall be permitted to give appraisal evidence or offer opinions to the Board of Revision. This paragraph does not apply to a complainant or counter-complainant, or to an individual owner of the property or to a bona fide member, partner, shareholder, fiduciary, or officer of an entity, testifying as to condition, circumstances, or value of the property. All agents or other representatives presenting evidence to the Board of Revision shall have a copy of their contract with the owner with them at the time they appear before the Board of Revision and shall submit to the Board of Revision as part of the evidence of the case.
9. The Board of Revision will not consider as evidence any document or exhibit other than those herein specified that is prepared by a person not present at the hearing and capable of being questioned by the Board of Revision.

6. Complaints-Filings

- (A) The complaint filing period is January 1 through March 31. Complaints filed after the March 31 deadline will be dismissed by the Board of Revision. The date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. The complaint must be filled out in its entirety; failure to do so may result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.**
- (B) Any complainant shall file with the complaint or within sixty (60) days after filing such complaint the following information:

1. For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board of Revision in determining whether an adjustment to the property value is warranted.
 - a) Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b) A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board of Revision if he or she is in agreement with the Appraisal Report. The Board of Revision will then weigh all evidence and establish a value.
 - c) Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - d) The RESIDENTIAL DATA FORM and front and rear photos of buildings on your property.
 - e) Any other supporting documents.
 2. For complaints on Commercial/Industrial Property the following information should be submitted:
 - a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b) Lease agreements and/or rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rent changes that took place that year, including any rent reductions and other incentives.
 - c) Photographs, income, and expense information for the tax year for which the complaint was filed and the two previous years.
 - d) Construction cost of new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e) Appraisal report if such is intended to be offered as evidence.
 - f) Certified estimates from a contractor for repairs cited on the complaint.
 - g) Any other supporting documents.
 3. For complaints on Agricultural Land the following information should be submitted:
 - a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable
 - b) Market data analysis with all comparable sales and conveyance statements
 - c) Topography map (may be obtained from the Wayne County GIS/Mapping department)
 4. Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. A complaint filed, even though dismissed or voluntarily withdrawn, is considered a filing under this Section. The complainant may withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. The notice of the dismissal is without prejudice, and does not limit the complainant's right to file again during that triennial period except as provided by law (see ORC 5715.19). In the event a subsequent complaint is filed since the last triennial update without an allegation of one or more of the exceptions on Line 14 of DTE Form 1, the Board of Revision shall dismiss the complaint.
 5. If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- (C) Failure to produce documentation in the manner prescribed by the Board of Revision may result in the Board of Revision having less opportunity to review pertinent evidence and could result in an adverse value decision.

7. Preliminary Motions

- (A) Any preliminary motion made by a party shall be presented to the Board of Revision at least ten (10) days before the scheduled hearing.
- (B) The Board of Revision may refer motions to its statutory counsel (the Wayne County Prosecutor) for his or her opinion on the merits.

8. Hearings

- (A) The Board of Revision shall notify any complainant and also the property owner, if the property owner's address is known, when a complaint is filed by one other than the property owner, not less than fourteen (14) days prior to the hearing of the time and place of the hearing, either by certified mail or, if the Board of Revision has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record of the time and place the same will be heard. "Internet identifier" means an electronic mail address, or any other designation used for self-identification or routing in Internet communication or posting, provided for the purpose of receiving communication" as defined in R.C. 9.312(D).
- (B) All hearings shall be open to the public and shall be recorded for later transcription or digital copies.
- (C) Complainants filing on their residential properties should plan on a hearing that lasts ten (10) to fifteen (15) minutes.
- (D) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board of Revision in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
- (E) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary.
- (F) The Board of Revision reserves the right to maintain proper decorum in the hearing room.
- (G) The complainant shall present his/her evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.
- (H) The Board of Revision or its counsel may interrupt or examine the parties and their witnesses at any time
- (I) Limited cross-examination will be permitted between parties at the Board of Revision's discretion. All questions and comments will be addressed to the Board of Revision's chairman.
- (J) The Board of Revision shall hear and render its decision on a complaint within one hundred eighty (180) days after the last day a complaint may be filed, except that if a complaint is filed within thirty (30) days after receiving notice from the auditor as provided in R.C. 5715.19 (B) then within one hundred eighty (180) days after such filing.
- (K) The Board of Revision shall notify the person in whose name the property is listed or sought to be listed and, if the complainant or applicant is not the person in whose name the property is listed or sought to be listed, to the complainant or applicant, either by certified mail or, if the Board of Revision has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of its decision rendered on a complaint.
- (L) If any party fails to appear at a scheduled hearing, the Board of Revision may decide a case based on documentary evidence provided.

9. Evidence

- (A) The Board of Revision need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board of Revision.
- (B) A complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the Board of Tax Appeals or the court of common pleas, except that the Board of Tax Appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the Board of Revision.
- (C) All evidence must be submitted to the Board of Revision within sixty (60) days after filing the complaint, unless good cause shown in writing, and must relate to the lien date of January 1st of the tax year for which the complaint was filed.

10. Witnesses

- (A) The Board of Revision may call before it and examine under oath, as to their own or another's real property or value thereof, any person that the Board of Revision feels has any evidence or information about said property.
- (B) A party intending to introduce evidence involving expert opinion shall file with the Board of Revision a summary of that opinion and a summary of the expert's qualifications within sixty (60) days after filing the complaint. In the event an appraiser will testify, a copy of the appraisal shall suffice to meet the requirements of this paragraph. A copy of the expert report or appraisal shall also be served upon other parties to the matter.
- (C) Any witness who will be giving an expert testimony on a subject must be qualified as an expert by the party or his attorney pursuant to the Ohio Rules of Evidence #702 and #703.
- (D) A party shall be considered competent to testify as to the value of his/her own property and need not qualify as an expert. Testimony as to comparable properties, their values, and recent sales values shall be considered expert testimony, which can only be presented by expert witnesses properly qualified as provided herein. Mere testimony that a certain property was transferred on a certain date for a certain price can be submitted to the Board of Revision in the form of a recording, certified copy of transfer deeds, or through any other acceptable form of evidence contemplated under Ohio's Rules of Evidence. However, the Board of Revision will not consider them as comparable sales without expert opinion testimony indicating that they are comparable.

11. Continuance

- (A) The Board of Revision may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.
- (B) Requests for continuances by parties shall be in writing and delivered to the Board of Revision's secretary at least seven (7) days prior to the scheduled hearing.
- (C) The Board of Revision shall only grant one (1) request for an extension of hearing date unless good cause shown by the requester.

12. Briefs

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board of Revision may require briefs from the parties. Briefs shall be filed within the time limits set by the Board of Revision. If any party fails to submit a brief within the time limit, the Board of Revision may exclude the brief from its consideration.

- (B) One (1) complete and accurately conformed copy of each brief shall be filed with the signed original.

13. Voluntary Withdrawals

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of testimony. The notice of withdrawal is with prejudice, and does not limit the complainant's right to file again during that triennial period except as provide by law (see ORC 5715.19). In the event the dismissal will prejudice another party to the complaint, the Board of Revision may, for good cause shown, deny the dismissal and allow the matter to go forward. Therefore, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

14. Grounds For Dismissal

- (A) The Board of Revision shall dismiss any complaint which is not received by the Board of Revision or postmarked by the United States Postal service on or before the deadline of that tax year for which the complaint was filed.
- (B) The Board of Revision may journalize an order dismissing a complaint if the complaint is found to be defective and the Board of Revision lacks jurisdiction to hear the complaint.
- (C) The Board of Revision shall dismiss the complaint in the event a subsequent complaint is filed since the last triennial update without an allegation of one or more of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies.

15. Decisions

All decisions by the Board of Revision will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties either by certified mail or, if the Board of Revision has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier.

16. Documents

Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the Board of Revision shall be open to public inspection.

17. Fees

Anyone requesting a copy of any document of this Board of Revision shall be charged a reasonable fee therefor as set by the Board of Revision for public records requests.

18. Appeal

- (A) If a party disagrees with the Board of Revision's decision, they may file an appeal pursuant to Chapter 5717 of the Ohio Revised Code. There are strict time limits for filing an appeal.
- (B) The Board of Revision must notify all persons who were parties to a property valuation hearing pursuant to these Rules either by certified mail or, if the Board of Revision has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record that the Board of Revision's decision has been appealed.

19. Expedited Delinquent Tax Foreclosure

(A) Commencement of Case

1. A complaint is filed with the Clerk of Courts for the Wayne County Court of Common Pleas (“Clerk of Courts”) for the expedited foreclosure of a property tax lien, naming necessary defendants after examination of title.
2. The Clerk of Courts will notify the Board of Revision of the filing of the complaint and any pleadings or filings afterwards.

(B) Service of Process

1. Service of process shall be completed in accordance with Ohio Rules of Civil Procedure (“Civ.R.”) 4 and R.C. 323.69 in conjunction with the customary practices of the Clerk of Courts.
2. Any subsequent pleadings, motions, or papers associated with the case and filed with the Clerk of Courts shall be served upon all parties of record in accordance with Civ.R. 4 and 5, except that service by publication in any case requiring such service shall require that any such publication shall be published once a week for three consecutive weeks in a newspaper of general circulation in that county.
3. If a party is deemed to be in default, no further service as to any subsequent proceedings is required on such a party.

(C) Pleadings

1. At any time before adjudication of foreclosure, Plaintiff may amend or supplement its complaint and complete service as necessary under Civ.R. 4 & 5. Plaintiff must file amended or supplemental complaints with the Board of Revision via the Clerk of Courts and copy service to all parties.
2. At any time after a complaint is filed and before a decree of foreclosure is entered, the owner or a person having a legal or equitable ownership interest in the abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full or are invalid or inapplicable in whole or in part, and may raise issues pertaining to service of process and the parcel's status as abandoned land.

(D) Motions

1. Unless otherwise provided by law, motions must be filed with the Clerk of Courts with notice issued to all parties named in the complaint, not later than fourteen (14) days prior to the final hearing. Failure to file a timely motion with the Clerk of Courts may result in summary denial. Parties shall have seven (7) days to file a response with the Clerk of Courts with notice to all named parties.

(E) Interim/Evidentiary Hearing

1. Upon a motion pursuant to R.C. 323.71(A)(2) filed not later than seven (7) days before a final hearing, the Board of Revision may schedule an interim/evidentiary hearing or at the final hearing it shall determine whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of that parcel as shown by the auditor's then-current valuation of that parcel. If such motion is untimely filed, the Board of Revision may, but is not required to, conduct such hearing
2. Upon motion/pleading pursuant to R.C. 323.72(B), the Board of Revision shall schedule an interim/evidentiary hearing for a date not sooner than thirty (30) days, and not later than ninety (90) days, after the Board of Revision receives the pleading to consider the amount and validity of all or a portion of the impositions; whether those impositions have in fact been paid in full; and, under R.C. 323.72(A)(1) whether valid issues pertaining to service of process and the parcel's status as

abandoned land have been raised, unless the Board of Revision determines that the impositions have been paid, then upon on its own motion, may dismiss the case without a hearing. However, if such motion is untimely filed, the Board of Revision may, but is not required to, conduct such hearing.

3. Upon motion pursuant to R.C. 323.72(C), the Board of Revision may schedule an interim/evidentiary hearing.

(F) Other Preliminary Matters

1. All decisions by the Board of Revision shall be journalized and filed with the Clerk of Courts.
2. The Board of Revision has the discretion to allow documentary evidence to supplement the record at any hearing.
3. Requests for the Board of Revision to exercise its subpoena authority must be filed with the Clerk of Courts with notice issued to all parties named in the complaint, not later than fifteen (15) days prior to the final hearing date. The Board of Revision will consider the request and determine whether a subpoena will be issued.

(G) Transfer to Court

1. The Ohio Revised Code permits parties to request transfer of an expedited foreclosure case from the Board of Revision to a court of competent jurisdiction in certain limited circumstances.
2. Upon motion therefor, on or before the fourteenth (14) day following perfection of service, the Board of Revision may order a matter transferred to a court of competent jurisdiction if it determines, given the complexity of the case or other circumstances, that a court would be a more appropriate forum for the action.
3. Also, upon a proper motion, a court of competent jurisdiction may order a case to be transferred to the Board of Revision for expedited foreclosure proceeding.

(H) Final Hearing

1. Upon motion, the Board of Revision shall conduct a final hearing on the merits of the complaint. Notice of the hearing, including the date, time, and location, is provided by the Clerk of Courts and/or by publication in a newspaper of general circulation.
2. The final hearing will be scheduled not sooner than thirty (30) days after service of the notice of summons and complaint have been perfected.
3. The case is heard before a panel consisting of three (3) Board of Revision hearing officers, who shall hear all witness testimony. All hearings are recorded according to law.
4. The cases will be presented to the Board of Revision by an assistant county prosecuting attorney as counsel for the Treasurer.
5. Parties appearing for an expedited delinquent tax foreclosure hearing may testify before the Board of Revision and may be represented by legal counsel.
6. While all hearings are open to the public, only owners and lien holders have standing to address the Board of Revision regarding the merits of the action relevant to properties in which they have a legal or equitable interest, and they may do so even if no pleading has been filed.
7. Requests for a continuance, including oral motions made at the final hearing, shall be considered at the discretion of the Board of Revision.
8. The parties have the opportunity to challenge the amount and/or validity of the impositions alleged in the complaint, and may submit factual documentation demonstrating measures taken on their

part to resolve the outstanding impositions. Also, the Board of Revision may call additional witnesses and/or consider evidence.

9. It is prima-facie evidence and a rebuttable presumption that may be rebutted to the Board of Revision that the Auditor's then-current valuation of that abandoned land is the fair market value of the land, regardless of whether an independent appraisal has been performed.
10. The Board of Revision has the authority to remove from the tax duplicate impositions it finds are not valid or those not supported by a preponderance of the evidence, but where impositions remain, the case will proceed to adjudication.

(I) Essential Findings – Adjudication at Final Hearing

1. If the Board of Revision determines that a decree of foreclosure is warranted, a final decision shall include, but not limited to, the following findings and orders:
 - a. The subject property is “abandoned land” as defined in R.C. 323.65(A) and as used in R.C. Sections 323.65 to 323.79.
 - b. Taxes and other impositions are due, owing, and delinquent and that the subject property should be foreclosed according to law.
 - c. Whether the aggregate amount of impositions against the subject property exceeds the fair market value of the subject property.
 - d. An order to execute the foreclosure by sheriff’s sale or other appropriate exercise of power upon the entry of an adjudication of delinquency and foreclosure.

(J) Post Judgment

1. Parties may appeal a Board of Revision decision, by filing an appeal in the Court of Common Pleas within (14) fourteen days after a final order of foreclosure and forfeiture is journalized by the Clerk of Courts.
2. The Board of Revision has continuing jurisdiction according to law.

(K) Additional Provisions

1. All other applicable provisions of the Ohio Revised Code and general law apply to these Board of Revision rules whether or not specified herein. No order or other action of the Board of Revision shall be rendered invalid or otherwise legally deficient or ineffectual because of minor deviations from strict adherence to these rules, so long as any such minor deviation does not materially and adversely impact fulfillment of the purposes of Sections 323.65 to 323.79 and these rules.
2. Disclaimer: It is the sole responsibility of the parties to thoroughly review all legal authority concerning the expedited delinquent tax foreclosure process. The information herein does not constitute legal advice and should not be construed as such.

WAYNE COUNTY BOARD OF REVISION

County Administration Building, 428 West Liberty Street, Wooster, Ohio 44691 (330) 287-5433

Revised and Approved by the Board of Revision: April 5, 2022