

# VORYS

## CORONAVIRUS TASK FORCE



## COVID-19 Property Tax Impacts

As government officials continue to deal with the COVID-19 outbreak, property taxes and the systems that support them are in a constant state of flux. Vorys is monitoring the situation carefully and has created the following list detailing the state and local efforts as they impact on property taxation, assessments and dispute resolution. We hope you find this resource useful. As the situation is rapidly changing, we can make no guarantee as to the currency of the information and always recommend checking with local and state officials.

If you have additional information or any questions regarding this resource please contact:



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## **Statewide Filing/Payment Deadline Updates**

**Statewide and Locality Payment Update: April 27, 2020** - Second half 2019 tax payments are typically due between June 20 and July 20 depending upon the date the tax bills are issued by the individual county treasurer. July 20 is the last day allowed under Ohio law for the second half payment. As a result of HB 197, discussed below, a county can request a payment date beyond July 20. Below is the list of the counties that have requested an extension and the revised due date for the second half 2019 tax payment:

Belmont County – extension of payment until August 21, 2020  
Cuyahoga County- extension of payment until August 13, 2020  
Franklin County – extension of payment until August 5, 2020  
Monroe County - extension of payment until August 19, 2020  
Washington County – extension of payment until August 14, 2020

**Statewide Update: April 22, 2020** - The **Ohio Department of Taxation** is now allowing taxpayers to submit appeal information electronically to its Legal Division due to COVID-19, including any petitions for reassessment, requests for reconsideration of refund claims, or BTA notices of appeal.

Taxpayers should submit such appeals information to [FileanAppeal@tax.state.oh.us](mailto:FileanAppeal@tax.state.oh.us) with a request for a delivery receipt and/or a read receipt. Taxpayers must include with the email correspondence: (1) the taxpayer's name; (2) the assessment number or claim for refund number; and (3) whether or not a hearing is requested with the Board.

**Statewide Update: April 17, 2020** - The **Ohio Department of Taxation** is allowing additional time for taxpayers to file petitions for reassessment and has provided further information under the FAQs section on its COVID-19 Tax Relief webpage.

For taxpayers with petitions due to the Department between **March 9, 2020** and the end of the governor's COVID-19 emergency declaration (or **July 30, 2020**, whichever is earlier), they may file their petition on or before **July 30, 2020**.

The Department does still request/urge that taxpayers make their best effort to file their petitions within the original 60 day time frame.

Taxpayers may file a petition for reassessment by email to [FileanAppeal@tax.state.oh.us](mailto:FileanAppeal@tax.state.oh.us) with a request for a delivery receipt and/or read receipt and including:

- (1) the name of the taxpayer;
- (2) the assessment number or claim for refund number; and
- (3) whether or not a hearing is requested.

Please do not include any confidential taxpayer information with the email. CDOR reminds taxpayers and their representatives that they electronically can complete a petition form from the Department's forms page on its website and by selecting a tax type of "Appeals Forms."

**Statewide Update: March 30, 2020** - Gov. DeWine exercised the line-item veto on only one provision in **HB 197**, discussed below. This veto makes clear that the extension **DOES NOT APPLY TO THE MARCH 31ST FILING DEADLINE.**

The veto struck two words from the bill--"or deadline" in section (A)(10) of Section 22.

"(10) Any other criminal, civil, or administrative time limitation ~~or deadline~~ under the Revised Code."

In pertinent part, the veto message reads: (emphasis added)

"This provision is intended to apply only to criminal statutes of limitations, civil statutes of limitations, administrative statutes of limitations and other statutorily created time limitations in court cases. Removing the boxed language clarifies that this provision does not apply to statutory tax deadlines or due dates, including those tax deadlines or due dates adjusted elsewhere in this bill. . . . All other state agencies, boards and commissions will work with Ohio citizens in individual circumstances."

As such, the **March 31, 2020 filing deadline** is not extended (it is not included in the provisions the Tax Commissioner has authority over because that authority is only for reports filed with the Commissioner) AND the BTA is free to make its own plans.

**Statewide Update: March 27, 2020:** Gov. DeWine signed **HB 197** on Friday, **March 27, 2020**. A link to the complete bill can be found at: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-197> This bill addresses technical corrections to Ohio's tax statutes, but became the vehicle to amend in COVID-19 extensions and other issues. As a result, the COVID-19 provisions are in the uncodified sections at the end of the bill and referenced by section number rather than code section.

Unlike Section 22 which provides for the adoption of a new, specific deadline, Section 28, only tolls the running of **any** deadline between **March 9** and **July 30**, **HOWEVER**, the tolling ends **on the sooner of** July 30 or the date the emergency declaration Executive Order 2020-01D ends.

The real property filing deadline is found in the Ohio Revised Code (5715.19). Also, payment dates, the second half installment would be due by **June 20th** are also specified in statute. (323.12)

While the payment and filing dates fall within the period specified by statute, **this provision serves only as a tolling of the date.**

NOTE: This deadline extension applies to all filers--property owners and Boards of Education (BOEs).

As a result, it is recommended, if possible, to file all complaints by **March 31, 2020** or as soon as possible thereafter. Some local Boards are still conducting hearings even though the courts are closed.

Further updates and information from the **Ohio BTA** can be found at:  
<https://bta.ohio.gov/>

### **Locality Deadline Updates**

**Locality Update (Cuyahoga County):** The Treasurer's Office will not default any existing delinquent payment contracts until further notice.

**Major Counties:** Franklin County, Cuyahoga County, and Hamilton County have created websites covering the impact of the coronavirus in their respective counties:

**Franklin County (Columbus area):** <https://myfcph.org/covid-19/>

**Cuyahoga County (Cleveland area):** <https://cuyahogacounty.us/coronavirus-disease-2019it is>

**Hamilton County (Cincinnati area):**

[https://www.hamiltoncountyohio.gov/UserFiles/Servers/Server\\_3788196/File/About/News/2020/03-18-20\\_Closure\\_UpdatesV2.pdf](https://www.hamiltoncountyohio.gov/UserFiles/Servers/Server_3788196/File/About/News/2020/03-18-20_Closure_UpdatesV2.pdf)

### **Dispute Resolution Updates**

**Updated March 27, 2020:** See discussion above concerning **HB 197**. In addition to the extension in Section 28, the bill also addresses the tolling of discovery deadlines with the same time frame and limitations. Tolloed are:

“(7) The time within which discovery or any aspect of discovery must be completed;”

While the BTA has been very accommodating in adjusting case management schedules, the impact of this blanket extension should serve to toll the running of all case management schedules in the discovery phase with new dates having to be set **after the end of the Emergency Order or July 30, 2020**, whichever is sooner.

Additionally, since the BTA's rule making authority is granted to it under the Ohio Revised Code it is unclear at this time if the broad tolling in section (10), above, would apply to all dates in a BTA case management schedule.

There are several provisions in Section 22, referenced above that impact the court system generally. Carefully review this section for other judicial matters.

**Ohio BTA:** The Ohio BTA has moved **March hearings** until **mid-April**, but is still conducting Small Claims telephone hearings. The Board has indicated that adjustments to the case management schedules will be *liberally* considered.

**Court System:** Effective **March 16, 2020**, the Thomas J. Moyer Ohio Judicial Center and the Supreme Court of Ohio are operating with only essential staff on-site. The building is open, but only to those who have time-sensitive business with the Supreme Court of Ohio. The Clerk's Office is open and all filing deadlines remain intact.

Lower courts throughout the state are to follow suit, limiting cases heard to be of essential nature. Chief judges are given discretion over this, but all other cases and matters are to be taken care of remotely.

On **March 19, 2020**, Chief Justice O'Connor stated that \$4 million in emergency grant money will be given to courts in the state to slow the spread of coronavirus. O'Connor stated that this money could be used for equipment to allow remote access.

Further updates regarding the Ohio judicial system can be found at:  
<http://www.supremecourt.ohio.gov/coronavirus/default.asp>

### **General Updates**

Effective **March 26, 2020** until further notice, the **Ohio Department of Taxation** has closed its walk-in center.

Further updates and information on the impact of the coronavirus on Ohio can be found at: <https://coronavirus.ohio.gov/wps/portal/gov/covid-19/>