

**Carroll County Board of Revision  
Rules of Practice and Procedure  
Addendum 1 - SB57**

Senate Bill 57 (SB 57 or “the bill”) becomes effective August 3, 2021. The bill is a response to the COVID-19 pandemic and provides a process through which a property owner can seek a reduction in the true value of the owner’s property which is caused “due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order.” Collectively, we will refer to such complaints as a “COVID complaint.” The bill uses October 1, 2020, instead of the tax lien date, as the determinative date for purposes of showing a reduction in value due to COVID. For tax year 2020 (“TY 2020”), the bill provides a one-month window from August 3, 2021 through September 2, 2021 during which an “eligible person” – defined as anyone authorized to file a complaint under R.C. 5715.19(A)(1) - can file a COVID complaint at the BOR. The bill also authorizes the filing of COVID complaints for TY 2021 and TY 2022. Unrelated to COVID-19, the bill also modifies R.C. 5715.19 to authorize a tenant of commercial or industrial property to file a valuation complaint.

Under SB 57, a COVID complaint can be dismissed on jurisdictional grounds. While the COVID-related damage for TY 2020 should be assessed as of October 1, 2020, any reduction in value should relate back to the tax lien date, January 1, 2020. The respective tax lien dates – January 1, 2021 and January 1, 2022 - should be used as the valuation dates for COVID-related complaints for tax years 2021 and 2022. A second filing in the same triennial period is permitted, i.e., file in 2021 for TY20-may file again in 2022 for TY21.

SB 57 requires that two “elements” must be proven for there to be a facially sufficient claim: (1) that there was “a circumstance related to the COVID-19 pandemic or a state COVID-order” and that such circumstance or order (2) caused the reduction in true value. Each BOR will have to carefully consider the evidence at its COVID hearings to determine whether such a link has been established.

The Carroll County Board of Revision highly recommends the following information to be provided with the COVID complaint in order to avoid dismissal of the complaint.

1. Audited financial statements or tax returns for the owner of the real estate for calendar years 2018, 2019, and 2020.
2. Year-to-date financial data including income and expenses, up to and including sixty (60) days prior to the hearing for calendar year 2021.
3. An appraisal for the real property in question utilizing the authorized approaches to value.
4. Description and amounts of any federal funds intended for support that have been received as of the date of the appeal including, but not limited to, funds received under the CARES act.
5. A written summary report outlining and supporting the request.

Adopted on: June 15 2021  
County Auditor Lynn Fairclough  
County Commissioner David Jones  
County Treasurer Jeff Yost