

**PART 3**  
**COVID COMPLAINT CHECKLIST**

**PRE-HEARING**

- \_\_\_\_\_ 1. FILING COMPLAINT – COVID complaint to be filed on or after August 3, 2021 and on or before September 2, 2021. [SB 57, Section 3(D)]

  - a. POST THE DTE’S COVID COMPLAINT INSTRUCTIONS ON YOUR WEBSITE OR OTHERWISE MAKE THEM AVAILABLE TO COMPLAINANTS
  
- \_\_\_\_\_ 2. COMPLAINT – Complaint to “allege with particularity” how a circumstance related to COVID-19 or a state COVID-19 order caused the reduction in true value of the property? [SB 57, Section 3(B)]

  - a. Complaint to allege on its face that the reduction in value was caused as a result of COVID (or other words to that effect) or a state covid order and
  - b. Complaint to set forth the dollar amount of the reduction sought as a result
  - c. While the foregoing should be included on the face of the complaint, other information may (but is not required to) be included in, or filed along with, the complaint. Such additional information may, however, be important for a complainant to prove its case at the evidentiary hearing (see below).
  
- \_\_\_\_\_ 3. PRIOR HEARING – Was a prior valuation hearing held in this triennial? If so, it is not a bar to a second filing in the same triennial period if the second filing is for a COVID complaint. [SB 57, Section 3(E) – “Notwithstanding division (A)(2) of 5715.19..., an eligible person may file a valuation complaint authorized under division (B) of this section [a COVID complaint], regardless of whether that eligible person filed any complaint...relative to that parcel for any preceding tax year in the same interim period.”]
  
- \_\_\_\_\_ 4. SCHEDULING OF HEARING - Evidentiary hearing to be scheduled in accordance with R.C. 5715.19. [SB 57, Section 3(D) – “The county auditor and county board of revision *shall otherwise proceed* as provided in section 5715.19 of the Revised Code for complaints filed under this section.”]
  
- \_\_\_\_\_ 5. NOTIFICATION OF SCHOOL BOARD – School board to be notified if required pursuant to R.C. 5715.19(B).

- \_\_\_\_\_ 6. OTHER ASPECTS OF R.C. 5715.19 – Comply with any other applicable provisions of R.C. 5715.19 pursuant to standard practice. [SB 57, Section 3(D) – “The county auditor and county board of revision *shall otherwise proceed* as provided in section 5715.19 of the Revised Code for complaints filed under this section.”]

## AT THE HEARING

- \_\_\_\_\_ 7. PROCEDURAL ASPECTS OF HEARING – Conduct COVID related hearing procedurally in same manner as other valuation hearings [i.e.: complainant testimony first; opponent testimony after complainant testimony; burden of proof on complainant, etc.]

- \_\_\_\_\_ 8. SUBSTANTIVE LAW APPLICABLE TO HEARING – Consult with your county prosecutor or legal advisor. However, the complainant will have to prove with particularity: (1) how the COVID-19 circumstance or state COVID-19 order caused the reduction in value to the subject property; (2) the quantification of that damage in dollars; and (3) the manner in which that dollar amount was determined.

- \_\_\_\_\_ 9. EVIDENCE TO CONSIDER AT THE HEARING – Evidence to be considered at the hearing, particularly as it relates to the income approach to valuation, may include (but not be limited to) the following:

- a) Audited financial statements or tax returns for the owner of the real estate for calendar years 2018, 2019, and 2020.
- b) Year-to-date financial data including income and expenses, up to and including sixty (60) days prior to the hearing for calendar year 2021.
- c) An appraisal for the real property in question utilizing the authorized approaches to value.
- d) 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.
- e) A written summary report outlining and supporting the request.

## POST-HEARING

- \_\_\_\_\_ 10. ISSUE WRITTEN DECISION PURSUANT TO STANDARD PRACTICE

\_\_\_\_ 11. IF COVID-RELATED REDUCTION IS GRANTED, THEN ADJUST  
THE AUDITOR'S RECORDS TO ACCOUNT FOR THE COMMENCEMENT  
OF THE ADJUSTMENT (BACK TO THE TAX LIEN DATE FOR TY 2020)  
AND THE CARRY FORWARD OF THAT VALUE