

Administrative Appeals: Ohio Board of Tax Appeals

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Tax Appeals

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General Background

Board of Tax Appeals

- Establishment - 1939 and reconstituted in 1976
- Role – Ohio’s administrative “tax court”
- Composition - 3 members
- Daily operations – “gatekeeper,” paralegals and attorney examiners



Ohio

Board of Tax Appeals

[Home](#)

[File Case Documents](#)

[Case Search](#)

[Hearing Schedule](#)

[Decisions](#)

[Rules](#)

[FAQ](#)

[Forms](#)

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Ohio Board of Tax Appeals

The Ohio Board of Tax Appeals provides taxpayers, corporate entities and governmental entities with a non-partisan forum in which to resolve tax disputes. The board resolves appeals from final determinations of the Tax Commissioner, county boards of revision, county budget commissions, and municipal boards of appeal. As Ohio's administrative tax court focusing exclusively on tax issues, the board relieves an overburdened state judicial system and has the expertise to resolve complicated tax issues thoroughly and effectively.

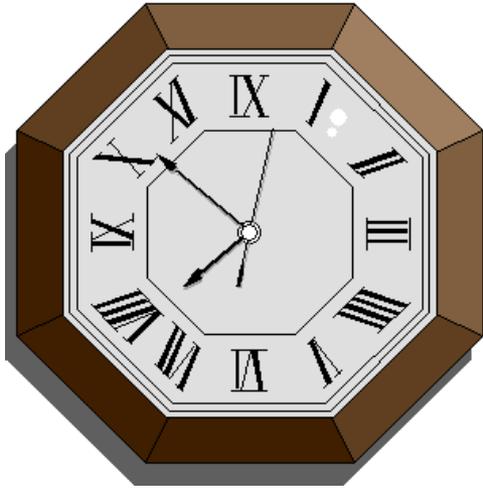
Bodies Subject to Review

Top 4

- **County Boards of Revision (BOR)** – real property
- **Ohio Tax Commissioner** – state and many local government taxes
- **Municipal Boards of Appeal (MBOA)** – city income tax
- **County Budget Commissions** – local government tax budgets



Jurisdiction



- “Jurisdiction” - authority to decide an appeal
- Appeals **must** satisfy statutory requirements
 - Timing/service/claims
 - Result of non-compliance
... **Dismissal**

The Where, How, When of Filing An Appeal



BOR Appeals

- Alternatives – “concurrent jurisdiction”
- Timing - 30 days of mailing
- Service - BOR/BTA
- Identify Property



Tax Commissioner Appeals

- Timing - 60 days of receipt
- Service - TC/BTA
- Short and plain statement of claimed errors



MBOA Appeals

- Alternatives – “concurrent jurisdiction”
- Timing - 60 days of receipt
- Service - MBOA/BTA/Opposing party
- Short and plain statement of claimed errors

BTA Online Case Management System



System Features

- Appeal guide
- Filing access
- Case status
- E-mail updates
- Visibility

BTA Case Management System - Intro



Ohio
Board of Tax Appeals

RESOLUTION CENTER

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Register

Login

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Welcome to Ohio Board of Tax Appeals Resolution Center

What Would You Like to Do Today ?

Learn More About Appealing
Your Taxes

File an Appeal

Search BTA Cases , Decisions
& Hearings

BTA Case Management System – Intro contd.

New vs. returning users

I Am New to the Appeal Process

Understanding the tax appeal process will help you make informed decisions about whether to file an appeal. To learn more, see below links.

- Review the costs and benefits of filing your appeal
- Assess the strength of your appeal
- Review the appeal process and timelines
- File an appeal or other case documents

I Have Already Filed My Appeal

If you have already filed your appeal or are a party to a case at the BTA, use the links below to access your case information or learn more about the process.

- Access your virtual case file
- File additional case documents
- Go to Board of Tax Appeals FAQs

BTA Case Management System – New Filers



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Board of Tax Appeals

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Home

Is it worth appealing?

Do I have a strong case for my appeal?

What are the appeal steps?

Welcome to the Online Appeal Guide

The Online Appeal Guide is designed to help you make informed decisions about whether to file an appeal with the Ohio Board of Tax Appeals, and to provide transparency to the filing process.

IS IT WORTH APPEALING?

Costs & Benefits



Understanding the implications of filing an appeal with the Ohio Board of Tax Appeals is important. This guide is not a substitute for seeking the advice of counsel and is instead intended to provide some general assistance in understanding the time, effort, costs, responsibilities, challenges, and risks associated with filing an appeal.

DO I HAVE A STRONG CASE?

For Property Tax Appeals



There are many factors that determine the strength of your appeal. Understanding these factors can help you to make a more informed decision about whether to file an appeal with the Ohio Board of Tax Appeals.

WHAT ARE MY APPEAL STEPS?



The steps for filing an appeal with the Board of Tax Appeals are established by Ohio statutes, and vary depending upon whose decision you are appealing. This section outlines the dates, deadlines and timeframes of an appeal, and actions required by a filer.

Self-Evaluation - Is It Worth Appealing?

Home

Is it worth appealing?

Do I have a strong case for my appeal?

What are the appeal steps?

Whose decision are you appealing? 

(BOR) Was the Decision sent within the last 30 days? 

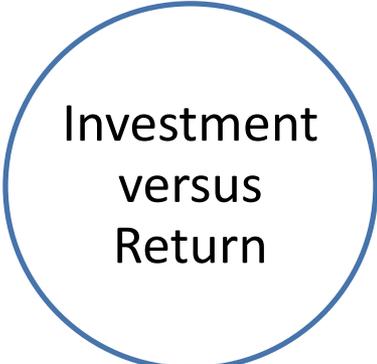
(BOR) How much is in dispute?

* is required to proceed

Questions

(BOR) How much is in dispute?*

MARKET VALUE			IN DISPUTE	APPROXIMATE ROUTINE COSTS	
PARCEL NUMBER 	MY OPINION	BOR'S DECISION			
123456	60000	85000	25000	Cost of Travel to Columbus	\$125
				Time Away from Work for BTA Hearing & Preparation	\$100
				Parking in Downtown Columbus	\$15
				Court Reporter Fees	\$250
				Total Approximate Costs	\$490
				Estimated Annual Tax Amount in Dispute	\$613
				Benefit / loss vs. estimate	\$123
TOTAL MARKET VALUE IN DISPUTE:			\$25000	POTENTIAL ADDITIONAL COSTS	
TOTAL ASSESSED VALUE IN DISPUTE (35%):			\$8750	Overnight Accommodations (If Applicable)	\$150
ENTER EFFECTIVE TAX RATE FROM BILL: 			70.17	Legal Fees (If Applicable)	\$500
ESTIMATED ANNUAL TAX AMOUNT IN DISPUTE:			\$613	Appraisal Fees (If Applicable)	\$350
				Witness Costs	\$200
				Total Potential Additional Costs	\$1,200



Select Another Topic

Self-Evaluation – Do I Have a Strong Case?

**BOR
appeals
ONLY**

 **Ohio**
Board of Tax Appeals
Powered By  MODRIA

Home Is it worth appealing? **Do I have a strong case for my appeal?** What are the appeal steps?

What are you basing your appeal on (check all factors that apply)?

* is required to proceed

Questions

There are common factors that are frequently cited as evidence that a property is overvalued by a County Board of Revision. Click the checkboxes below to see which ones make a strong case for an appeal.

What are you basing your appeal on (check all factors that apply)?*

There was a Recent, Qualifying Sale of the Property at a Lower Value 

If the sale of the property is both recent and qualifying - and at a lower value than was assessed by the county Board of Revision - you have a strong case for an appeal to the BTA. However, be sure to visit the 'Is it Worth Appealing' section of the Online Appeal Guide to make sure that the costs of appealing are worth the tax benefit.

[Show more](#)

I Have a Formal Property Appraisal for Purposes of This Tax Appeal 

If you have a formal appraisal for the purposes of this tax appeal, you have a strong case for an appeal to the BTA. However, be sure to visit the 'Is it Worth Appealing' section of the Online Appeal Guide to make sure that the costs of appealing are worth the tax benefit.

[Show more](#)

You Have Comparable Sales Data ('Comps') from a Realtor, Internet, Etc. 

The Economy is Bad in the Area of the Property 

The Listing Price of a Similar Unsold Home is Lower Than My Property's Value 

My Property Has Negative Characteristics 

Data from an Internet Property Site Shows That My Property Is Overvalued 

Establishing Expectations – What Are The Appeal Steps?

Ohio Board of Tax Appeals
Powered By MODRIA

Home | Is it worth appealing? | Do I have a strong case for my appeal? | **What are the appeal steps?**

* is required to proceed

Questions

The Appeal Steps*

Whose decision are you appealing? ?

Do you have new evidence to present that supports your appeal? ?

Will you be represented by an attorney for this appeal to the BTA? ?

Am I eligible for Small Claims? ?

The Appeal Steps

Case Management Schedule

Decision from:	Timeframes Before Filing An Appeal	Day 0 (Filing Date) - Day 45	Day 60	Day 120	Day 150	Day 180	Day 210	Day 240
Tax Commissioner (TC)	Deadlines to File an Appeal to the BTA	Transcript Certified from Lower Body	Amendment to Short & Plain Statement of Error	Discovery Completed	Appellant Disclosure of Witnesses and Evidence	Appellee Disclosure of Witnesses and Evidence	Anticipated Hearing Date	
County Board of Revision (BOR)	An appeal of a county BOR decision may be filed with the BTA thirty (30) days after notice of the decision is mailed (the date at the top of the decision letter)	The TC / MBOA / CBC has up to 45 days to certify a transcript of the lower proceedings to the BTA	Last date for the Appellant to amend the Short & Plain Statement of Claimed Error on TC & MBOA appeals	Last date for dispositive motions to be filed with the board	Last date for seeking the board's involvement in contested discovery	Last date for Appellant disclosure of witnesses and evidence	Last date for Appellee disclosure of witnesses and evidence	In-person hearing at the Board of Tax Appeals' office in Columbus, Ohio

Case track determination

Case Management Schedule

	Timeframes Before Filing An Appeal	Day 0 (Filing Date) - Day 45	Day 60	Day 90	Day 120	Day 150	Day 180	Day 210	Day 240
Decision from:	Deadlines to File an Appeal to the BTA	Transcript Certified from Lower Body	Amendment to Short & Plain Statement of Error	Discovery Completed	Appellant Disclosure of Witnesses and Evidence	Appellee Disclosure of Witnesses and Evidence	Anticipated Hearing Date		
County Board of Revision (BOR)	An appeal of a county BOR decision may be filed with the BTA thirty (30) days after notice of the decision is mailed (the date at the top of the decision letter)	The BOR has up to 45 days to certify a transcript of the lower proceedings to the BTA	Last date for the Appellant to amend the Short & Plain Statement of Claimed Error on TC & MBOA appeals	Last date for dispositive motions to be filed with the board	Last date for seeking the board's involvement in contested discovery	Last date for Appellant disclosure of witnesses and evidence	Last date for Appellee disclosure of witnesses and evidence	In-person hearing at the Board of Tax Appeals' office in Columbus, Ohio	
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Tax Commissioner (TC)	An appeal of a Tax Commissioner determination or MBOA or CBC decision may be filed with the BTA within 60 days after the day the appellant receives notice (service) of the determination or decision issued	The TC / MBOA / CBC has up to 45 days to certify a transcript of the lower proceedings to the BTA	Last date for the Appellant to amend the Short & Plain Statement of Claimed Error on TC & MBOA appeals	Last date for dispositive motions to be filed with the board	Last date for seeking the board's involvement in contested discovery	Last date for Appellant disclosure of witnesses and evidence	Last date for Appellee disclosure of witnesses and evidence	In-person hearing at the Board of Tax Appeals' office in Columbus, Ohio	
Municipal Board of Appeal (MBOA)	An appeal of a Tax Commissioner determination or MBOA or CBC decision may be filed with the BTA within 60 days after the day the appellant receives notice (service) of the determination or decision issued	The TC / MBOA / CBC has up to 45 days to certify a transcript of the lower proceedings to the BTA	Last date for the Appellant to amend the Short & Plain Statement of Claimed Error on TC & MBOA appeals	Last date for dispositive motions to be filed with the board	Last date for seeking the board's involvement in contested discovery	Last date for Appellant disclosure of witnesses and evidence	Last date for Appellee disclosure of witnesses and evidence	In-person hearing at the Board of Tax Appeals' office in Columbus, Ohio	
County Budget Commission (CBC)	An appeal of a Tax Commissioner determination or MBOA or CBC decision may be filed with the BTA within 60 days after the day the appellant receives notice (service) of the determination or decision issued	The TC / MBOA / CBC has up to 45 days to certify a transcript of the lower proceedings to the BTA	Last date for the Appellant to amend the Short & Plain Statement of Claimed Error on TC & MBOA appeals	Last date for dispositive motions to be filed with the board	Last date for seeking the board's involvement in contested discovery	Last date for Appellant disclosure of witnesses and evidence	Last date for Appellee disclosure of witnesses and evidence	In-person hearing at the Board of Tax Appeals' office in Columbus, Ohio	

Online Registration ...



Close X

Resolution Center Registration

First name*

Last name*

Title

Organization / Company

Address 1*

Address 2

City*

State*

ZipCode*

Email*

Phone Number

Submit

Once registered , you will receive instructions on how to file an appeal.

Once a User Registers with the BTA ...

Notice of Appeal

Ohio Board of Tax Appeals | RESOLUTION CENTER | Powered by MODRIA

Welcome, Tamika Crews

My Account | Logout

Home | Help | About Us

My Cases | Account Management

1. Decision | 2. Contact Details | 3. Property | 4. Procedure | 5. Preview & Submit

Decision

Date of Filing
21-May-2014

A. What decision are you appealing ?
Board of Revision

Who issued the decision?
LUCAS COUNTY

B. Decision information ?

Mailing date of BOR*
22-Apr-2014

BOR Case Number*
201301306

Tax Year(s)*
2013

Continue

Once a User Registers with the BTA....

Filing
motions /
arguments

Board of Tax Appeals
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My Account

Help About

STATE OF OHIO
BOARD OF TAX APPEALS

File Motion Form

Close X

The Board of Tax Appeals practices for electronic submissions are consistent with the practices of the Supreme Court of Ohio.

Submissions, other than notices of appeal, will not be deemed filed with the Board until accepted by the docketing staff who may reject and return such submissions for correction and resubmission.

Personally-identifiable information such as Social Security Numbers (SSN), credit card numbers, drivers license numbers, should be deleted blacked-out before submitting it to the Board.

Who are you filing a motion on behalf of ?

Party*

Appellant

Please select your motion type and upload your motion file

Motion Type

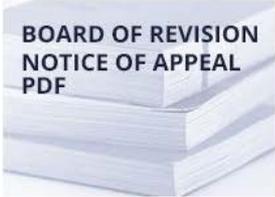
- Amicus Curiae Request
- Amicus Curiae Request
- Case File: Appraisal Report**
- Case File: Exhibit
- Case File: Pre-Hearing Document
- Case File: Witness List
- Entry of Appearance
- Leave to File Excessive Interrogatories
- Motion for Correcting Order
- Motion for Judgment on the Record
- Motion for Protective Order
- Motion for Reconsideration
- Motion for Sanctions
- Motion In Limine
- Motion to Appear Before Board / Pro Hac Vice
- Motion to Compel Discovery
- Motion to Consolidate
- Motion to Deem Admissions Admitted
- Motion to Dismiss
- Motion to Enforce
- Motion to Establish Adjust Case Mgmt Schedule

Once a User Registers with the BTA....

Filing
motions /
arguments

Ohio Board of Tax Appeals Forms

The Ohio Board of Tax Appeals encourages parties to utilize the standard forms provided by the board. Please note that several of these forms can be completed online, for free, and require no additional action on your part. If you would like to download a PDF or DOC of a form, simply click on the form image below. Please note that you may be redirected to a separate page to access the form.



**BOARD OF REVISION
NOTICE OF APPEAL
PDF**

[Click here to file online](#)



**TAX COMMISSIONER
NOTICE OF APPEAL
FORM PDF**

[Click here to file online](#)



**MUNICIPAL BOARD
OF APPEAL NOTICE
OF APPEAL FORM PDF**

[Click here to file online](#)



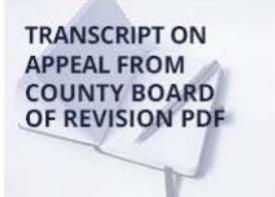
**WAIVER OF
APPEARANCE AT BTA
HEARING PDF**



**COURT REPORTER
REQUEST
INSTRUCTIONS PDF**



**VOLUNTARY
RESOLUTION
TEMPLATE
PDFS & DOCS**



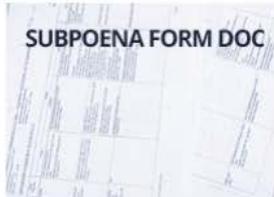
**TRANSCRIPT ON
APPEAL FROM
COUNTY BOARD
OF REVISION PDF**

[Click here to file online \(County use only\)](#)



**TRANSCRIPT ON
APPEAL FROM TAX
COMMISSIONER OR
MUNICIPAL BOARD
OF APPEAL PDF**

[Click here to file online \(Government use only\)](#)



SUBPOENA FORM DOC

Once a User Registers with the BTA ... contd.

... instantly visible once reviewed & approved by BTA “gatekeeper”

The screenshot displays the Ohio Board of Tax Appeals Resolution Center interface. At the top, it shows the Ohio Board of Tax Appeals logo, the Resolution Center name (powered by MODRIA), and a welcome message for Diane Guiler. Navigation links for Home, Help, and About Us are present. A 'My Cases' button is active, and 'Account Management' is also visible. The main content area shows case details for 'Appeal Year: 2013 | Appeal Number: 6033 | Case Name: TARGET CORPORATION VS. LORAIN COUNTY BOARD OF REVISION, ET AL'. The 'Phase' is 'Case Build' and the 'Stage' is 'Case Build (Pre-Hearing)'. 'Party Details' lists 'Appellant (s)' as 'TARGET CORPORATION' and 'Appellee (s)' as 'LORAIN COUNTY BOARD OF REVISION' and 'AMHERST EXEMPTED VILLAGE SCHOOL DISTRICT BOARD OF EDUCATION'. 'Filing Date' is '20-Nov-2013' and 'Appealed Decision Type' is 'Board of Revision'. Below this, a 'Documents' tab is selected, showing a table of document submissions.

NAME	DOCUMENT TYPE	AUTHOR	ROLE	DATE OF SUBMISSION	STATUS	ACTIONS
2014.05.19 BOE Witness and Evidence Disclosure Letter.pdf	Case Document Submission	Diane Guiler	Docketing E-File	19-May-2014 10:31PM	Active	
2014.05.16 Target - Emig Appraisal.pdf	Case Document Submission	Diane Guiler	Docketing E-File	19-May-2014 10:30PM	Active	
2013-6033 6034 Target - Notify Appraiser - 5-19-14.pdf	Case Document Submission	Diane Guiler	Docketing E-File	19-May-2014 09:31PM	Active	

Self-Serve Case Access

Filter/access/view BTA docket

File a case How do I search? (e.g., cases, decisions, hearings): [Quick Tour](#) | [Video](#)

< > Page 1 of 6669 << Prev Next >> Go

BTA NUMBER	ACTIVE / INACTIVE	CASE NAME	FILING DATE	HEARING DATE	MERIT HEARING TIME	FILE BRIEF ON	DECISION DATE	LOWER ADMINISTRATIVE BODY	DISPUT ID
2015-397	Active	SIROUS KARIMI, PRESIDENT ALLIANCE RE HOLDINGS LLC VS. HAMILTON COUNTY BOARD OF REVISION	30-Mar-2015			26-Oct-2015		Board of Revision	50422:
2015-396	Active	RICHARD W. HOUSE VS. HAMILTON COUNTY BOARD OF REVISION	25-Mar-2015	09-Jun-2015	10:00 AM			Board of Revision	50422:
2015-395	Active	TRENTON NUTTER VS. FRANKLIN COUNTY BOARD OF REVISION	30-Mar-2015			15-Jun-2015		Board of Revision	50422:
2015-394	Active	ADAM PAGON VS. CUYAHOGA COUNTY BOARD OF REVISION	30-Mar-2015			26-Oct-2015		Board of Revision	50422:

Filters

- Case Participants
- Active / Inactive
- Appeal Year
- Case Name
- BTA Number
- Hearing Date
- Decision Date
- Lower Administrative Body
- BOR Number
- Filing Date
- County
- Tax Type
- Parcel Number

Reset Submit

Self-Serve Case Access contd.

Instructional information is provided



Tour Video

Close X

The screenshot shows a web application interface for viewing tax cases. The browser address bar displays "https://ohio-bta.modern.com/list". The page title is "My Cases View". A "Filters" sidebar on the left includes sections for "Case Participants", "Active / Inactive", "Appeal Year", "Case Name", "BTA Number" (with a dropdown menu showing "2014-2009"), "Decision Date", "Lower Administrative Body", "Primary Appellant", "Primary Appellee", "BOR Number", "Filing Date", and "County". The main content area is a table with the following columns: "BTA NUMBER", "ACTIVE / INACTIVE", "CASE NAME", "FILING DATE", "HEARING DATE", "FILE BRIEF ON", "DISPOSITION DATE", "LOWER ADMINISTRATIVE BODY", and "DISPATE ID". The table contains six rows of case data.

BTA NUMBER	ACTIVE / INACTIVE	CASE NAME	FILING DATE	HEARING DATE	FILE BRIEF ON	DISPOSITION DATE	LOWER ADMINISTRATIVE BODY	DISPATE ID
2014-2058	Active	GUSTO INTERNATIONAL, LLC VS. CUYAHOGA COUNTY	21-May-2014		17-Dec-2014		Board of Revision	900044
2014-2055	Active	WALMART REAL ESTATE BUSINESS TRUST vs. FRANKLIN COUNTY	26-May-2014	26-Dec-2014			Board of Revision	900040
2014-2054	Active	JESDYL PARTNERS, LLC vs. CUYAHOGA COUNTY	26-May-2014	24-Dec-2014			Board of Revision	900042
2014-2055	Active	HELLING ELECTRONICS, INC. vs. CUYAHOGA COUNTY	26-May-2014	24-Dec-2014			Board of Revision	900041
2014-2052	Active	SCHUEFEMANN HOUSE vs. CUYAHOGA COUNTY	26-May-2014	24-Dec-2014			Board of Revision	900046
2014-2053	Active	SANDRA FRANKLIN vs. LAKE COUNTY	27-May-2014	23-Dec-2014			Board of Revision	900038

A video player overlay is positioned at the bottom of the screenshot, showing a play button, a volume icon, and a progress bar at 0:33 / 2:57. The YouTube logo and other interface icons are also visible.

BTA Case Tracks

Small Claims Docket (R.C. 5703.021)

- TAXPAYER written opt-in
- BOR-Property qualification-“partial tax exemption”
- TC/MBOA – no more than \$10,000 in controversy
- Written argument or hearing – 75 days
- BTA decision-**FINAL!!**



BTA Case Tracks contd.

Case Management Schedules

- Early assignment
- Four additional case tracks
 - Accelerated - 90 days
 - BOR - 210 days
 - Non-accelerated/non - BOR-240 days
 - Complex - Party Proposal & BTA agreement
- Party responsibilities



BTA Rules – What Everyone Should Know



Ohio Board of Tax Appeals Administrative Rules

Welcome to the Ohio Board of Tax Appeals' Rules page. The BTA works in tandem with the Joint Committee on Agency Rule Review (JCARR) for the submission, approval, and adoption of new administrative rules. JCARR was created in 1977 by the Ohio General Assembly, and consists of five State Representatives and five State Senators. JCARR's primary function is to review proposed, new, amended, and rescinded rules from over 120 agencies to ensure they do not exceed their rule-making authority granted to them by the General Assembly. The BTA's current rules are provided at this top of this page. You may access prior Board rules at the bottom of this page.

Rules of Practice and Procedure Adopted to be Effective October 09, 2013

- ▶ 1.5717-1-01. Organization
- ▶ 2.5717-1-02. Appearance and practice before the board
- ▶ 3.5717-1-03. Entry of appearance, change of address, and withdrawal of counsel
- ▶ 4.5717-1-04. Notice of appeal.
- ▶ 5.5717-1-05. Service
- ▶ 6.5717-1-06. Case management schedules and special case management procedures
- ▶ 7.5717-1-07. Small claims docket
- ▶ 8.5717-1-08. Consolidations
- ▶ 9.5717-1-09. Statutory transcripts
- ▶ 11.5717-1-11. Discovery
- ▶ 12.5717-1-12. Motions
- ▶ 13.5717-1-13. Subpoenas
- ▶ 15.5717-1-15. Hearings
- ▶ 16.5717-1-16. Briefs
- ▶ 17.5717-1-17. Voluntary dismissals, joint remands, and stipulations
- ▶ 18.5717-1-18. Failure to prosecute an appeal
- ▶ 20.5717-1-20. Mediation
- ▶ 21.5717-1-21. Filings
- ▶ 22.5717-1-22. Non-adjudicatory meetings of the board of tax appeals
- ▶ 23.5717-1-23. Notice of meetings of the board of tax appeals

General Observations

Transcripts

Appeal Amendment

Hearings

Rule Adherence

Ex Parte Contacts

Unauthorized Practice of Law

Burdens / Presumptions

Evidence Exclusion

Further Appeal



General Observations contd.



- BTA expectations
- Advantages
 - Risk
 - Cost
 - Control
 - Finality



Cases Commonly Found on BTA Docket

Board of Revision

- **Jurisdiction –**
- Does the complaint contain all the information required by law?
 - Has another complaint been filed within triennial period?
 - Have proper parties received notice?

Cases Commonly Found on BTA Docket, Contd.

Board of Revision, contd.

- **Common Substantive Issues**
 - Cases from a Board of Revision concern real property value
 - Has there been a recent, qualifying sale of the property?
 - Is the testimony presented (either to the BOR or the BTA) reliable?
 - Sales of More than One Property, or of Realty and Business
 - CAUV Issues

Cases Commonly Found on BTA Docket, Contd.

Tax Commissioner

- **Jurisdiction**
- **Substantive Issues**
 - **Exemption**
 - What is the owner's use of the property?
 - Is there an exemption?
 - Charitable Use
 - **Various Tax Types**
 - **Commercial Activities Tax**
 - Nexus
 - **Sales Tax/Use Tax**
 - Vehicle Audits
 - Responsible Party Assessments
 - Purchase Mark-Up Audits

Cases Commonly Found on BTA Docket, Contd.

Tax Commissioner, contd.

- **Pass-Through Entities**
- **Original Actions**
 - Rule Review
 - CAUV
 - Funds Transfer

Municipal Board of Appeal

- **Income Tax**
 - Home Rule
 - Residency/domicile (professional athletes)
 - Retirement Plans

Cases Commonly Found on BTA Docket, Contd.

Budget Commission

- **Disputes Among Taxing Jurisdictions**
 - Inside Millage
 - Distribution of funds

Conclusion

QUESTIONS?