

# RULE REVIEW

**S**ection 121.24(D) of the Ohio Revised Code requires the Ohio Department of Taxation to review one-fifth of its administrative rules each year. The following is ODT's Rule Review Rotation Schedule:

<b>Tax</b>	<b>Year</b>	<b>Year</b>
Sales/Use Tax	2001	2006
Administration & DTE	2002	2007
Personal Property Tax	2003	2008
Excise Taxes	2004	2009
Franchise/Income Tax	2005	2010

The language of R.C. 121.24(E) requires ODT to designate an individual or office that is responsible for providing information on its administrative rules. The Office of Chief Counsel is the Department's designated office.

The following is the result of the ODT review of its General Administrative (Admin.) rules and Division of Tax Equalization (DTE) rules in 2002.

As indicated after the description to the general administrative rules, the following rules are still necessary, need amended or rescinded in Ohio Administrative Code Chapter 5701-1:

- 5701-1-01 Information exchange with other states (necessary)
- 5701-1-02 Information exchange with Kentucky (necessary)
- 5701-1-03 Information exchange with federal government (necessary)
- 5701-1-04 Existing rules and regulations (necessary)
- 5701-1-05 Certification of tax payments for dissolution or surrender of license (necessary)
- 5701-1-06 Certification of air pollution control facilities (necessary)
- 5701-1-07 Certification of noise pollution control facilities (necessary)
- 5701-1-08 Residential hearing energy credit procedures (rescind req. 12/5/02, eff. 3/18/03)
- 5701-1-09 Certification of energy conversion, solid waste, or thermal efficiency facilities (necessary)
- 5701-1-10 Remission of penalty for excise tax assessments (rescind req. 1/3/02, eff. 3/11/02)
- 5701-1-11 Remission of additional charge for excise tax assessments (necessary)
- 5701-1-12 Requests for an opinion of the Tax Commissioner (amend. req. 6/28/02, eff. 9/4/02 and amend req. 12/5/02, eff. 3/18/03)
- 5701-1-13 Authorized delivery services (necessary)
- 5701-1-14 Succession of the Tax Commissioner's duties (necessary)

The following rules are necessary, but they need changing to reflect that the former Department of Tax Equalization is now a division of the Department of Taxation. These rules also need to be renumbered from O.A.C. Title 5705 to O.A.C. Title 5703:

- 5705-1-01 Public notice of proposed change in rules
- 5705-3-01 Definitions for valuation and assessment of real property
- 5705-3-02 Equalization procedures
- 5705-3-03 Appraisals
- 5705-3-04 Procedure prior to actual appraisal
- 5705-3-05 Adoption and use of property records
- 5705-3-06 Classification of real property and coding of records
- 5705-3-07 Valuation of land
- 5705-3-08 Valuation of buildings, structures, fixtures and improvements to land
- 5705-3-09 Review of appraisal
- 5705-3-10 Documents to be filed in the county auditor's office
- 5705-3-11 Documents to be filed with the division of tax equalization
- 5705-3-12 Procedure after reappraisal or update
- 5705-3-13 Application of rules
- 5705-5-01 Definitions for agricultural use land value
- 5705-5-02 General agricultural use land value procedure
- 5705-5-03 Agricultural advisory committee
- 5705-5-04 Current agricultural use value of land table
- 5705-5-05 Use of prescribed agricultural use value of land tables by county auditor
- 5705-5-06 Determination of current agricultural use taxable value of land and total taxable value of parcels in counties
- 5705-5-07 Application of rules
- 5705-7-01 Computation of tax reduction factor, minimum for schools
- 5705-7-02 Certification of tax reduction factor, composite factor
- 5705-7-03 Allocating taxes collected from each tax levy
- 5705-7-04 Estimated factors and correcting errors
- 5705-7-05 Emergency school levy phase-in
- 5705-9-01 Procedures for real estate assessment fund
- 5705-9-02 Competitive bidding requirement for real estate assessment fund