



## **George Kaitsa**

DELAWARE COUNTY AUDITOR

### **FOR IMMEDIATE RELEASE**

**August 4, 2021**

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### **COVID-19 Property Valuation Relief Now Available**

DELAWARE, Ohio – Delaware County Auditor George Kaitsa announced that the Board of Revision (BOR) has begun accepting special COVID-19-related complaints against the valuation of real property. Governor Mike DeWine signed Senate Bill (S.B.) 57 on April 27, 2021, and the law took effect on Aug. 3, 2021. The law allows residents and business owners to request a reduction to their real property valuations caused by the COVID-19 pandemic or the state COVID-19 orders in calendar year 2020.

Property owners can file a complaint with the Delaware County BOR on or before Sept. 2, 2021, to petition for a reduction in the valuation of their property as of Oct. 1, 2020. The complaint must specifically state how the pandemic reduced the value of the real property. Information to help prove the value reduction may include year-to-date income and expense data, audited financial statements, or a real property appraisal.

The law requires the property owner to demonstrate with specificity in the complaint filed by the property owner how the COVID-19 pandemic or state COVID-19 orders caused the reduction in true value of the property. Section 3 and Section 4 of S.B. 57 also instructs the Board of Revision to dismiss valuation complaints that merely allege a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located.

“The special COVID-19 Board of Revision process will enable property owners adversely impacted by the COVID pandemic to pursue an adjustment to their property values based on the evidence presented,” Kaitsa said.

More information about the COVID-19-related BOR complaint process, forms, instructions, rules, and procedures is available on the Auditor’s website at <https://auditor.co.delaware.oh.us/board-of-revision-covid/>.

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