



## Steven L. Smiseck

SENIOR ATTORNEY

### Columbus

52 East Gay Street  
Columbus, Ohio 43215

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### Practice Areas

Property Tax Management

State and Local Taxation

Taxation

Trusts, Estates and Wealth  
Transfer

### Education

Capital University Law School,  
J.D., 1993

Earlham College, B.A., 1990, Phi  
Beta Kappa

### Bar & Court Admissions

Ohio

*Admitted to practice law only in  
the states listed above.*

Steven is a senior attorney in the Vorys Columbus office and a member of the state and local tax group. Throughout his career, he has focused on state and local tax litigation, including serving nearly 17 years as an attorney examiner with the Ohio Board of Tax Appeals.

Steven has represented taxpayers before the Ohio Board of Tax Appeals, county boards of revision, and the department of taxation on matters involving sales and use tax, real and personal property tax, and commercial activity tax. He also has experience in procedural issues before Ohio's state and local taxing entities and provides assistance to both clients and other legal counsel.

### Career highlights include:

- Drafting more than 1,000 decisions for the Ohio Board of Tax Appeals as an examiner
- Speaking at the Annual Ohio Tax Conference on numerous topics
- Drafting and filing rules pertaining to administrative tax procedures
- Serving roles in alternative dispute resolution, including participating as a mediator in the Franklin County Municipal Court's night mediation program

Steven is a frequent presenter and has spoken before the Ohio Municipal League, the Tax Society at Capital University Law School and the Conference of State Tax Judges.

Steven received his J.D. from the Capital University Law School, where he was a member of the Order of the Curia. He received his B.A. from Earlham College, where he graduated with college and departmental honors.

## Events

8.4.2021

Ohio's COVID-19 Real Property Tax Valuation Relief – Preparing for the Upcoming Special Filing Period

4.8.2020

Are You Required to Pay Sales Tax Outside of Ohio?

1.24.2012

21st Annual Ohio Tax Conference

1.27.2011

20th Annual Ohio Tax Conference