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Supreme Court of Ohio Rules Board of Revision Complaints Pending during 2022 Change in Law Does Not Prohibit Board of Education BTA Appeals Due to Statute Tense

On September 4, 2024, the Supreme Court of Ohio issued a decision permitting a board of education to challenge a board of revision decision at the Ohio Board of Tax Appeals (BTA) despite a 2022 change in law that limited the ability of governmental entities to appeal a tax valuation decision. *Marysville Exempted Village Bd. of Edn. v. Union Cty. Bd. of Revision*, 2024-Ohio-3323.

The Ohio Board of Tax Appeals Moves Away from the Strict Construction Rule of Statutory Tax Exemptions after the Ohio Supreme Court’s decision in Stingray Pressure Pumping

In early 2023, the Supreme Court of Ohio decided *Stingray Pressure Pumping, L.L.C. v. Harris*, 172 Ohio St.3d 130, 2023-Ohio-2598, a case involving a taxpayer’s exploration and production sales tax exemption claim for fracking equipment. In considering the taxpayer’s appeal, the Court revisited its longstanding position regarding the statutory construction of tax exemption statutes that tax exemption statutes “must be strictly construed against the taxpayer.”