



Lucas County Board of Revision Hearing Attendance/Waiver Form Commercial or Agricultural Properties

PARCEL NUMBER(S): _____

NAME & DAYTIME PHONE NUMBER: _____

EMAIL ADDRESS: _____

PLEASE SELECT OPTION A OR B BUT NOT BOTH

If submitting financial documents, the owner of the property, or an employed manager with personal knowledge of the operations of the property **must** appear at the hearing as a witness and be prepared to testify as to the accuracy and completeness of that information. Your accountant or the appraiser of your property may also be required to attend.

Option A: Attend the Hearing
I want to attend the BOR hearing.

OR

Option B: Waive Attendance at Hearing
(I do not want to attend the BOR hearing)

Next Step: You request a value change (check one):

Less than a \$50,000 difference
(I request the BOR waive my appearance and render a decision of value without me)

OR

A difference of \$50,000 or greater
I understand the school board for my district will be notified of the requested change in value, and they may file a counter-complaint (if a counter-complaint is filed, it is recommended that you do not waive your appearance).

Return, mail or email completed form to:

Lucas County Board of Revision
One Government Center, Suite 670
Toledo, OH 43604-2255
Questions please call: 419-213-4406
Email Address: AuditorBOR@co.lucas.oh.us

IMPORTANT – PLEASE READ

The Board of Revision will **ONLY** consider the Complaint and any supporting documents the Complainant filed. **It is strongly encouraged to submitted evidence 5 days prior to the hearing.** This will enable a faster decision and potentially expedite your refund if a refund is warranted. **Evidence includes the following but is not limited to:** complete income and expense information for the tax year the Complaint was filed and two previous years; rent rolls showing tenants and rental rates as of January 1 of the tax year for which the Complaint was filed and all rent changes that took place during the year, including reductions and incentives; financial information prepared by an independent accountant (must include notes and other materials typically included in independent financial documents); arms-length, sale documentation; **a property appraisal (if submitting an appraisal, it must be authenticated by the appraiser in person during the hearing).**

I certify I have clearly and thoroughly stated my reason for the change in value on **Line 10** of the **Complaint Against the Valuation of Real Property** and have submitted with the Complaint, the required evidence. I acknowledge that I knowingly submit this Hearing Attendance/Waiver Form for Board of Revision processing and I agree that the Board can contact me to request additional information if it deems necessary.

SIGNATURE

DATE