

March 17, 2016

To All Parties:

Effective July 1, 2014, the Ohio Board of Tax Appeals will no longer assume the cost of court reporting services on appeals that are not statutorily mandated to be paid for by Ohio counties, i.e., appeals not involving real property. As such, the cost of court reporting services – where applicable – will be assessed to the requesting party/parties. Parties to an appeal before the BTA are directed to contact the board to arrange for a court reporter to be available on the stated hearing date and time at the board's offices.

In the event that a court reporter is not requested by a party/parties, the hearing before the BTA will be digitally recorded. Copies of the recording will be provided to the parties upon request, or may be provided through the BTA's electronic filing system.

Sincerely,

Kathleen M. Crowley

**Executive Director**