Consections

POWERED BY THE COLUMBUS BAR ASSOCIATION

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"Columbus Bar attorneys can coach

you through decisions that improve your business's bottom line."



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CHALLENGING TAX VALUATIONS

ounty
Auditors
in several
central Ohio
counties
(Delaware, Franklin,
Licking, Morrow and
Pickaway) recently
re-appraised every
parcel of land and
building located



CHARLES L. BLUESTONE

in their respective counties. For the first time since the Great Recession, property values significantly increased, resulting in owners facing much higher tax burdens. Both residential and commercial property owners can challenge the County's TY 2017 values by filing a Complaint Against Valuation before the April 2. 2018 deadline.

There's usually just one chance in each three-year (triennium) cycle to contest the Auditor's valuation, which makes filling out the Complaint Against Valuation correctly and presenting probative evidence to the County Board of Revision of critical importance. Owners who fail to meet the burden of proof may be precluded from

APPEAL BY APRIL 2

Don't agree with your new property value? The deadline to appeal is April 2, 2018.



filing a second tax appeal until the next triennium cycle.

Common reasons for challenging property values include declining market values

for similar properties, declining rents coupled with increased expenses and higher vacancy rates, functional/economic obsolescence, or damage or destruction caused by fire, flood, ground movement, mold or wind. In addition, owners who recently purchased a property in an armslength transaction for less than the County Auditor's value have a strong basis for pursuing a tax appeal.

Property owners bear the burden of proving that the Auditor's value was wrong; the County is not required to prove that the Auditor's value was correct. Thus, owners must submit reliable, substantive and probative evidence to establish the property's true market value as of January 1 of the tax year at issue. When there has been a recent, arm's-length transaction, proffering copies of any marketing materials, the purchase contract, deed, conveyance fee statement and settlement statement is generally sufficient. Otherwise, a well-supported appraisal report should be submitted.

When the property owner proves that a lower market value is justified, the reward

EDUCATION & EVENTS

Wednesday, March 21 • 12 - 1:30 p.m.
General Ethics Issues with Engaging Personal
Injury Clients

1.5 Professional Conduct CLE Hours

Thursday, March 22 • 12 - 1:30 p.m.
Technology PREP: Cybersecurity Boot Camp 4
1.5 NLT or Prof. Conduct CLE Hours

Thursday, March 29 • 3 – 4:30 p.m.
Office Management/HR PREP: Investigations
1.5 CLE/NLT Hours

Thursday, April 5 • 8 a.m. – 4 p.m. Advocacy and Influence 6.75 CLE Hours

Thursday, April 5 • 12 – 1 p.m.
Community Cultural Conversations: Inclusion
Free & Open to the Public

All classes listed are offered at the Columbus Bar Associations offices, 175 S. Third St. Ste. 1100. To register, call 614-221-4112 or enroll online at www.cbalaw.org.

can be a multi-year reduction in taxes, thereby increasing a client's profits derived from the property.

LEARN MORE ABOUT THE EVOLUTION OF DIGITAL MARKETING • REGISTER FOR OUR APRIL 11 CLE: CBALAW.ORG

ENSURING RIGHTS FOR YOUR LGBTO EMPLOYEES

ttracting a talented and loyal workforce is challenging, as anyone running a business will tell you. Having an open and accepting culture does not go unnoticed by applicants, whether they are LGBTQ or not.

Leadership is key. Leaders looking for top notch talent understand that not every employee is the same. It should be resounding from the top that leadership does not tolerate discrimination or unfair treatment based



TRENT STECHSCHULTE Equitas Health

on sexual orientation or gender identity. This attitude will make a difference with your staff.

Having policies prohibiting discrimination and fostering an inclusive culture. Your employees should know that your policies protect them from discrimination and harassment in the workplace. Another way to show inclusiveness is having LGBTQ parental leave

policies. Job postings should explain that discrimination based sexual orientation or gender identity is prohibited. And if confronted with an inappropriate conduct report regarding sexual orientation or gender identity, human resources should act swiftly.

Understanding the laws. There are no federal or state laws prohibiting discrimination in employment based on sexual orientation or gender identity. However, several local municipalities, including Columbus, have ordinances providing full protections from discrimination in employment based on gender identity and sexual orientation. And courts have found that sexual orientation discrimination is included in Title VII of the Civil Rights Act of 1964's

prohibition against "sex" discrimination.

Professionals, especially young professionals, rarely feel comfortable working for organizations that overtly or covertly embrace any form of discrimination, whether based on sex, race, religion, disability, sexual orientation or gender identity. Be a better person, be a better company. Give your LGBTQ employees the opportunity to do well and the atmosphere they deserve. And if you have questions, LGBTQ groups here in Ohio, like Equitas Health or Equality Ohio, have resources available if needed. ■

2018 TransOhio Transgender and Ally

Legal Symposium

Legal symposium presented in collaboration with TransOhio

Join us for the morning session, afternoon session, or both! Breakfast and lunch will be provided. Morning topics include: Transgender 101 and the Ethics of Gender Bias, Name and Gender Changes in Ohio. Afternoon topics: Workplace and Healthcare Disparities, Lawsuits and the Fight for Transgender Rights.

Registration:

Register for this class online at www.cbalaw.org or call (614) 221-4112.