## JOINT COMMITTEE ON AGENCY RULE REVIEW

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## R.C. 121.93 Required Report

1) Date: $2 / 10 / 2023$
2) Agency: Ohio Board of Tax Appeals

## 3) Agency Contact

a) Name: Kathleen Crowley, Executive Director
b) Email: kathleen.crowley@bta.ohio.gov
c) Phone: 614-466-6700
4) Provide the number of operations reviews that your agency completed during the governor's recently expired term.

Answer: The Board completed two reviews (February 2021 and Spring 2022).
5) List any principles of law or policies described in R.C. 121.93(A) that your agency identified in your operations review(s).

Answer: The Board identified no principles of law or policies described in R.C. 121.93(A) not stated in a rule.
6) Describe your agency's considerations regarding the identified principles of law or policies under R.C. 121.93(B).

Answer: The Board identified no principles of law or policies not stated in a rule. The Board reviewed its case management practices, rules of practice at hearings, and Board meeting procedures.
7) List any principles of law or policies for which your agency determined rulemaking is indicated or for which your agency has commenced the rulemaking process under R.C. 121.93(C).

Answer: The Board identified no principles of law or policies not stated in a rule.

