

[Cite as *Dayton Supply & Tool Co., Inc. v. Montgomery Cty. Bd. of Revision*, 111 Ohio St.3d 367, 2006-Ohio-5852.]

**DAYTON SUPPLY & TOOL COMPANY, INC., APPELLANT, v. MONTGOMERY
COUNTY BOARD OF REVISION ET AL., APPELLEES.**

[Cite as *Dayton Supply & Tool Co., Inc. v. Montgomery Cty. Bd. of Revision*,
111 Ohio St.3d 367, 2006-Ohio-5852.]

*Taxation – Complaints – Corporations – Unauthorized practice of law –
Corporate office does not engage in unauthorized practice of law by
preparing and filing complaint with county board of revision on behalf of
corporation within certain limits – Sharon Village v. Licking Cty. Bd. of
Revision distinguished.*

(No. 2005-1464 — Submitted February 22, 2006 — Decided November 29,
2006.)

APPEAL from the Board of Tax Appeals, No. 2003-G-1851.

SYLLABUS OF THE COURT

Pursuant to R.C. 5715.19, a corporate officer does not engage in the unauthorized practice of law by preparing and filing a complaint with a board of revision, and by presenting the claimed value of the property before the board of revision on behalf of his or her corporation, as long as the officer does not make legal arguments, examine witnesses, or undertake any other tasks that can be performed only by an attorney. (*Sharon Village Ltd. v. Licking Cty. Bd. of Revision* (1997), 78 Ohio St.3d 479, 678 N.E.2d 932, distinguished; *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 707 N.E.2d 499, limited.)

LUNDBERG STRATTON, J.

I. Introduction

SUPREME COURT OF OHIO

{¶ 1} The issue before us is whether a nonattorney corporate officer who prepares and files a complaint with a board of revision on behalf of the corporation engages in the unauthorized practice of law. Relying on our holding in *Sharon Village Ltd. v. Licking Cty. Bd. of Revision* (1997), 78 Ohio St.3d 479, 678 N.E.2d 932, the Board of Tax Appeals (“BTA”) held that a corporate officer for Dayton Supply & Tool Co., Inc. had engaged in the unauthorized practice of law by preparing and filing a complaint with the board of revision on the corporation’s behalf, and therefore, the board of revision lacked jurisdiction to consider the complaint.

{¶ 2} The general rule is that a layperson cannot engage in the practice of law. However, public-interest factors persuade us to hold that *a corporate officer* does not engage in the unauthorized practice of law by preparing and filing a complaint and presenting the claimed value of the property at a hearing before the board of revision on behalf of his or her corporation, so long as the officer does not make legal arguments, examine witnesses, or undertake other tasks that can be performed only by an attorney. In the instant case, we find that the corporate officer’s conduct falls within these boundaries. Accordingly, we reverse the decision of the BTA.

II. Facts

{¶ 3} Dwight Woessner is the owner and executive vice-president of appellant, Dayton Supply & Tool Company, Inc., which owns a parking lot on Monument Avenue, parcel No. R72-7-4-1. For tax year 2002, the Montgomery County Auditor determined that the market value of this parcel was \$786,140. Woessner prepared and filed a valuation complaint with the Montgomery County Board of Revision (“BOR”), alleging that the market value of the parking lot was \$103,860. The Dayton Board of Education filed a countercomplaint, alleging that the county should maintain the auditor’s value of \$786,140.

{¶ 4} Woessner appeared on behalf of Dayton Supply & Tool at the hearing and testified that the market value of the property was \$103,860, the amount determined by the auditor for the previous tax year. Woessner did not present any evidence, examine any witnesses, or make any legal arguments. The board of education argued that the BOR should retain the auditor's value of \$786,140. On October 31, 2003, the BOR issued a decision finding that the value of the parcel was \$786,140.

{¶ 5} Dayton Supply & Tool appealed to the Board of Tax Appeals ("BTA"). The BTA remanded the case to the BOR with instructions to dismiss the complaint and retain the auditor's value because Woessner had engaged in the unauthorized practice of law by preparing and filing the complaint with the BOR, thereby depriving the BOR of jurisdiction to hear the complaint pursuant to *Sharon Village Ltd.*, 78 Ohio St.3d 479, 678 N.E.2d 932.

{¶ 6} This cause is now before the court upon an appeal of right.

III. Regulating the Practice of Law

{¶ 7} Under the Ohio Constitution, this court has "original jurisdiction" regarding "[a]dmission to the practice of law, the discipline of persons so admitted, and all other matters relating to the practice of law." Section 2(B)(1)(g), Article IV, Ohio Constitution. Thus, this court has the authority to "prescribe rules governing practice and procedure in all courts of the state." Section 5(B), Article IV, Ohio Constitution. Pursuant to this authority, we have adopted a rule prohibiting the unauthorized practice of law, which is defined as "the rendering of legal services for another by any person not admitted to practice in Ohio * * *." Gov.Bar R. VII(2)(A). "The practice of law is not limited to the conduct of cases in court. It embraces the preparation of pleadings and other papers incident to actions and special proceedings and the management of such actions and proceedings on behalf of clients before judges and courts, and in addition conveyancing, the preparation of legal instruments of all kinds, and in

