



Ohio Revised Code

Section 133.55 Notice of reassessment - tax duplicate - objections - hearing.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th General Assembly

Before adopting any reassessment provided for in section 133.54 of the Revised Code, the fiscal officer shall prepare and file for public inspection a list containing the names of the owners, a tax duplicate description of each parcel of land on which the reassessment will be levied, and the total amount to be reassessed, separately stated as to each parcel, and the taxing authority shall publish notice for two consecutive weeks in a newspaper of general circulation in the political subdivision, or as provided in section 7.16 of the Revised Code, that such reassessment has been prepared by the fiscal officer and that it is on file in the fiscal officer's office for the inspection and examination of the persons interested therein. Sections 727.13, 727.15, and 727.16 of the Revised Code do not apply to any such assessments, but any person may file objections in writing with the fiscal officer within one week after the expiration of such notice and the taxing authority shall hear and determine any such objections at its next meeting. Such objections shall be limited solely to matters of description of parcels and owners and of computations of amounts, and no matters concluded by any proceedings on the original assessments shall form the basis for any such objections. When the reassessment list is confirmed by the taxing authority, it shall be complete and final and shall be recorded in the office of the fiscal officer.
