



## Ohio Revised Code

### Section 319.34 Classified tax list and duplicate.

Effective: August 18, 1955

Legislation: Senate Bill 68 - 101st General Assembly

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On or before the first Monday of August, annually, the county auditor shall compile and make up, in tabular form and alphabetical order, a list of the names of the several persons, companies, firms, partnerships, associations, and corporations in whose names any taxable property of the kinds enumerated in section 5707.04 of the Revised Code has been listed and assessed in each municipal corporation and elsewhere in his county, as shown on the returns and by the preliminary and final assessment certificates in his hands, referred to in section 319.29 of the Revised Code, placing separately in appropriate columns opposite each name the amount of the assessment of each kind of such property, separately taxed, the rate of taxation and the amount of tax upon each, and the total tax payable by each such person, company, firm, partnership, association, or corporation, crediting such amount with the amount of the advance payment, in the manner provided by sections 5719.02 and 5719.03 of the Revised Code. Such lists shall be prepared in duplicate. On or before the third Monday of August in each year the auditor shall correct such lists in accordance with the additions and deductions ordered by the department of taxation, and shall certify and deliver one copy of the lists to the county treasurer. The copies prepared by the auditor shall constitute the auditor's classified tax list and treasurer's classified tax duplicate of taxable property for the current year. Such tax list and duplicate shall not be open to public inspection, but may be inspected by the department of taxation.

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