



Ohio Revised Code

Section 5711.07 Proper taxing district for listing property.

Effective: October 12, 2016

Legislation: House Bill 158 - 131st General Assembly

Personal property used in business shall be listed and assessed in the taxing district in which such business is carried on. If such business is carried on in more than one taxing district in the same county, the return shall set forth the amount of the property used therein which is situated in each taxing district in such county, and the value of all the personal property used in business shall be apportioned to and assessed in each of such taxing districts in proportion to the value of the personal property situated therein. Domestic animals not used in business shall be listed and assessed in the taxing district where kept. Ships, vessels, boats, and aircraft, and shares and interests therein, shall be listed and assessed in the taxing district in which the owner resides. All other taxable property shall be listed and assessed in the municipal corporation in which the owner resides, or, if the owner resides outside a municipal corporation, then in the county in which the owner resides except as provided in sections 5711.01 to 5711.36 of the Revised Code. Whenever, under such sections, taxable property required by this section to be listed and assessed in the taxing district or county in which the owner resides is required to be listed by a fiduciary, such property shall be listed and assessed by such fiduciary in the taxing district or county in which such fiduciary resides, or, in the case of joint fiduciaries, in which either such fiduciary resides; but such property belonging to the estate of a deceased resident of this state shall be listed and assessed in the taxing district or county in which the deceased resident resided at the time of death, regardless of the residence of the deceased resident's executors, administrators, or personal representatives, and such property belonging to a ward, minor, incompetent person, or beneficiary of a trust residing in this state, title, custody, or possession of which is vested in a nonresident fiduciary, shall be listed and assessed in the taxing district or county in which such ward, minor, incompetent person, or beneficiary resides.

As used in this section, "incompetent person" means a person who is so mentally impaired, as a result of a mental or physical illness or disability, as a result of an intellectual disability, or as a result of chronic substance abuse, that the person is incapable of taking proper care of the person's self or property or fails to provide for the person's family or other persons for whom the person is charged by law to provide.