



Ohio Revised Code

Section 5711.131 County supplemental return.

Effective: January 1, 1985

Legislation: Senate Bill 334 - 115th General Assembly

A taxpayer required under section 5711.13 of the Revised Code to file a combined return with the tax commissioner shall, at the time such return is filed, file a county supplemental return with the county auditor of each county in which:

(A) The taxable value of that taxpayer's tangible personal property within any taxing district of the county has increased or decreased in excess of five hundred thousand dollars from that reported by that taxpayer in such taxing district for the preceding tax year; or

(B) The taxpayer, with its return, filed a claim for deduction from book value as provided by section 5711.18 of the Revised Code that would reduce the taxable value in any taxing district in the county by five hundred thousand dollars or more.

The supplemental return shall contain such summary of taxable values as the commissioner by rule requires to enable the county auditor to determine by the first day of July, the increase or decrease in taxable value in each such taxing district in the county for the current tax year. On or before the tenth day of July of each year, the county auditor shall certify to the fiscal officer of each taxing district for which a supplemental return is filed, the change in taxable value in the district in the current tax year as shown on the supplemental returns filed under this section.
