



## Ohio Revised Code

### Section 5713.18 Plats presented to auditor for assessment and entry.

Effective: November 5, 1965

Legislation: House Bill 337 - 106th General Assembly

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When any person lays out a municipal corporation, any addition thereto, or any subdivision of any lot or tract of land before the plat thereof is recorded, he shall present it to the county auditor, who shall assess and return the taxable valuation of each lot or parcel of land described in such plat in the same manner as other such lots or parcels are valued. Thereupon such lots or parcels shall be entered on the tax list in lieu of the land included therein.

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