



Ohio Revised Code

Section 5713.21 Correction of mistakes in valuing property - addition to duplicate.

Effective: November 5, 1965

Legislation: House Bill 337 - 106th General Assembly

The county auditor, if he ascertains that a mistake was made in the valuation of an improvement or betterment of real property or that its valuation was omitted, shall return the correct taxable value, after giving notice to the owner or agent thereof of his intention to do so.

Additions made by the auditor pursuant to this section shall be listed upon the grand duplicate of the county and placed in the hands of the county treasurer for collection.
