



Ohio Revised Code

Section 5715.441 Powers and duties with respect to recoupment charge.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

(A) The powers and duties of the tax commissioner, county auditors, treasurers, and prosecuting attorneys contained in sections 5715.27 to 5715.44 of the Revised Code apply to and shall be exercised and performed with respect to the recoupment charge imposed under sections 5713.33 to 5713.35 of the Revised Code.

(B) As used in sections 5715.17 to 5715.22 and 5715.45 to 5715.50 of the Revised Code, "assessment" and "valuation" include the determination of any value used in calculating the amount of any recoupment charge levied under sections 5713.33 to 5713.35 of the Revised Code.
