



## Ohio Revised Code

### Section 5717.06 Liability for taxes shall relate back.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

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In case of the institution of an appeal under sections 5717.01 to 5717.04 of the Revised Code, liability for taxes upon the property in question and for nonpayment of taxes within the time required by law shall relate back to the date of the original valuation or determination, and liability for taxes and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the valuation as finally determined.

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