



## Ohio Revised Code

### Section 6119.49 Assessment equalization board appointment and duties.

Effective: November 19, 1971

Legislation: Senate Bill 166 - 109th General Assembly

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In the event that the owner of any lot or parcel of land to be assessed objects to the estimated assessments as provided in section 6119.48 of the Revised Code, the board of trustees of the regional water and sewer district shall appoint an assessment equalization board consisting of three disinterested persons residing in the district, and shall fix the time and place for the hearing by such board of such objections, and the secretary of the board of trustees shall notify, by certified mail, the persons so objecting of the time and place of such hearing. Such notice shall be mailed at least five days before the date of such hearing. In the event that all lands within the district are to be subject to assessment, the assessment equalization board shall consist of three disinterested persons residing outside the district.

On the day appointed by the board of trustees for that purpose, the assessment equalization board shall meet and take an oath before a proper officer to honestly and impartially discharge its duties. It shall at such meeting, or at any adjournment thereof, hear and determine all objections to the estimated assessments which have been filed under section 6119.48 of the Revised Code, and shall equalize such estimated assessments as it thinks proper to conform to the standard or standards prescribed in the resolution adopted under section 6119.46 of the Revised Code.

If the assessment equalization board determines to increase the estimated assessment against any lot or parcel of land or to assess any lot or parcel of land not included in the estimated assessments, the assessment equalization board shall notify the owner of such lot or parcel by certified mail of such fact and set a time and place for a hearing on such increase or assessment. Such notice shall be mailed at least ten days before the date of such hearing.

After the completion of all hearings provided for in this section, the assessment equalization board shall report to the board of trustees its recommendations, including any changes which should be made in the estimated assessments.

The board of trustees may approve or disapprove the report, including any changes recommended by



the assessment equalization board in the estimated assessments.

In the event the board of trustees disapproves the report of the assessment equalization board, it shall appoint a new equalization board and shall fix the time and place for the hearing by such new board of objections to the estimated assessments. Such new board shall have the same powers and duties and shall proceed in the same manner as the original board.