



## Ohio Revised Code

### Section 727.02 Fixing value of lands not assessed for taxation.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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In making a special assessment by percentage of the tax value or by the foot front on lots or lands not subdivided into lots, when such lots or lands are not assessed for taxation, the legislative authority of a municipal corporation shall fix, for the purpose of such assessment, the value of such lots as they stand and of such lands at what the legislative authority considers a fair average depth for lots in the neighborhood, so that it will be a fair average of the assessed value of other lots in the neighborhood. In making assessments either way on land not subdivided into lots but which is assessed for taxation, the legislative authority shall fix the value and depth in the same manner, but such rule shall not apply in making a special assessment according to benefits.

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