



Ohio Revised Code

Section 727.17 Powers and duties of board.

Effective: January 1, 1962

Legislation: House Bill 262 - 104th General Assembly

On the day appointed by the legislative authority of the municipal corporation for that purpose, the assessment equalization board appointed under section 727.16 of the Revised Code, 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 assessment which have been filed under section 727.15 of the Revised Code, and shall equalize such estimated assessments as it thinks proper to conform to the standards prescribed in the resolution adopted under section 727.12 of the Revised Code.

If the 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 assessment and the owner of such lot or parcel of land has not filed an objection to the estimated assessment under section 727.15 of the Revised Code, the board shall notify such owner 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 five days before the date of such hearing.

After the completion of all hearings provided for by this section the board shall report to the legislative authority its recommendations including any changes which should be made in the estimated assessment.

The legislative authority may approve or disapprove the report including any changes recommended by the board in the estimated assessment.

In the event the legislative authority disapproves the report of the board it shall appoint a new equalization board and shall fix the time and place for the hearing by such 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.



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