



## Ohio Revised Code

### Section 739.14 Powers and duties of board of tax commissioners.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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Upon receipt of the levies made by the legislative authority of the municipal corporation, the board of tax commissioners shall consider them and within ten days after such receipt shall return them to the legislative authority with its approval or rejection. In case of rejection the board shall give its reasons therefor. The board may approve or reject any part thereof, and the parts so rejected shall not become valid levies unless the legislative authority thereafter, by three-fourths vote of all members elected thereto, adopts such levy or part thereof.

If the board approves such levies, or if it neglects to return them with its approval or rejection within such ten day period, they shall be valid and legal. In no case shall the board have authority to increase such levy.

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