

Ohio Revised Code

Section 5703.30 Payment of expenses and witness fees.

Effective: June 22, 1984

Legislation: House Bill 37 - 115th General Assembly

A person who appears before the department of taxation or the board of tax appeals by its order in relation to the appraisal of property in any taxing district shall be allowed and paid out of the treasury of the proper county, if that person is an officer of any such taxing district or a member of any county board of revision, his actual and necessary traveling expenses. The expenses shall be itemized and sworn to by the person who incurred the expense. If such person is not a member of the county board of revision, he shall receive for his attendance the fees and mileage provided in section 5703.29 of the Revised Code. Such traveling expenses and witness fees shall be audited and paid out of the treasury of the proper county in the same manner as other expenses, upon the presentation of a certificate from the department or board certifying to the fact of such attendance.