

## Ohio Revised Code

Section 5715.17 Notice that work of equalization completed - county auditor to furnish certificates and notice.

Effective: September 8, 2016

Legislation: House Bill 166 - 131st General Assembly

When the county board of revision has completed its work of equalization and transmitted the returns to the county auditor, the auditor shall give notice by advertising in a newspaper of general circulation throughout the county that the tax returns for the current year have been revised and the valuations have been completed and are open for public inspection in the auditor's office, and that complaints against any valuation or assessment, except the valuations fixed and assessments made by the department of taxation, will be heard by the board, stating in the notice the time and place of the meeting of the board. The advertisement shall be inserted in a conspicuous place in the newspaper and be published once per week for two consecutive weeks or as provided in section 7.16 of the Revised Code.

The auditor shall, upon request, furnish to any person a certificate setting forth the assessment and valuation of any tract, lot, or parcel of real estate or any specific personal property, and mail the same when requested to do so upon receipt of sufficient postage.

The auditor shall furnish notice to boards of education of school districts within the county of all hearings, and the results of such hearings, held in regard to the reduction or increasing of tax valuations in excess of one hundred thousand dollars directly affecting the revenue of such district.