

Ohio Revised Code

Section 5715.46 Prohibition against neglect of duty or fraudulent assessment.

Effective: November 5, 1965

Legislation: House Bill 337 - 106th General Assembly

No county auditor, member of a county board of revision, or expert, clerk, or other employee of such auditor or board shall refuse or knowingly neglect to perform any duty enjoined on him by law, or consent to or connive at any evasion of Title LVII of the Revised Code, by which property required to be assessed is unlawfully exempted, or the valuation thereof is entered at other than its taxable value.