

Ohio Revised Code

Section 5715.48 Prohibition against fraudulent valuation.

Effective: November 5, 1965

Legislation: House Bill 337 - 106th General Assembly

No county auditor, member of a county board of revision, deputy county auditor, or expert, clerk, or employee of such board, shall willfully and fraudulently value any real property for taxation except at its taxable value as provided by law.