



Ohio Revised Code

Section 303.42 Method of making a special assessment.

Effective: October 21, 1959

Legislation: House Bill 1081 - 103rd General Assembly

In making a special assessment by percentage of the tax value or by the front foot on lots or lands not subdivided into lots, on county-owned, or other, lots or lands within a county renewal area or areas, when such lots or lands are not assessed for taxation, the board of county commissioners shall fix, for the purpose of such assessment the value of such lots as they stand and of such land at what the board considers a fair average depth for lots in the neighborhood, so that it will be a fair average of the assessed value of other lots in the neighborhood, if there be such lots.
