



Ohio Revised Code

Section 5711.02 Annual returns - supplying of blanks.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

Except as otherwise provided by section 5711.13 of the Revised Code, each year, beginning in tax year 2004, each taxpayer having taxable personal property with an aggregate taxable value in excess of ten thousand dollars shall make a return to the county auditor of each county in which any taxable property the taxpayer must return is required by this chapter to be listed. The taxpayer shall truly and correctly list on the return all taxable property so required to be listed, including property exempt under division (C)(3) of section 5709.01 of the Revised Code. Such returns shall be made on the blanks prescribed by the tax commissioner, which the county auditor shall supply at the auditor's office along with blanks of the kind required for the county supplemental return required by section 5711.131 of the Revised Code. The county auditor shall mail or distribute such blanks prior to the fifteenth day of February to all persons known to the auditor to be taxpayers and to all persons to whom the commissioner may direct blanks of either type to be mailed or distributed. The county auditor may place listing and county supplemental blanks at convenient places in the county. The failure of a taxpayer to receive or procure blanks shall not excuse the taxpayer from making any return or county supplemental return. The individual required to make the return shall furnish all statements and documents, give all information required, answer all questions asked on the required blanks, and subscribe to the truth and correctness of all matters contained therein.
