



Ohio Revised Code

Section 5711.11 Certain returns shall be made in duplicate - county auditor to assess property - returns are confidential.

Effective: July 1, 1983

Legislation: House Bill 291 - 115th General Assembly

Returns listing personal property used in business or credits shall be made in duplicate. One copy of each return so made shall be retained by the county auditor and the other copy shall be for the use of the tax commissioner. As to all taxable property shown in all other returns required by sections 5711.01 to 5711.36 of the Revised Code, to be made to the auditor, the auditor shall, as deputy of the commissioner, act as assessor of such taxable property for the purpose of the preliminary assessment thereof, but the commissioner may by order require the auditor to make and transmit to him a copy of a particularly designated return. The auditor shall stamp the date of the making of the return upon each return and copy. Neither the returns nor the copies of returns shall be open to public inspection. The commissioner may require auditors to furnish such statistics and other information as the commissioner may order.
