



Ohio Revised Code

Section 5715.15 Omissions or incorrect valuation reported to county auditor - corrections.

Effective: November 5, 1965

Legislation: House Bill 337 - 106th General Assembly

When the county board of revision discovers that any taxable land, building, structure, improvement, minerals, or mineral rights have escaped taxation or been listed for taxation at less than their taxable value in a current year or in any year during the five years next preceding, the board may investigate the same and report to the county auditor all the facts and information in its possession which relate to the same. The auditor shall make the inquiries and corrections which he is authorized and required by law to make in other cases in which real property has escaped taxation or has been improperly listed or valued for taxation.
