Ohio Revised Code

Section 5715.23 Abstract of real property transmitted to tax commissioner.

Effective: September 23, 2026
Legislation: House Bill 479 - 136th General Assembly

Annually, immediately after the county board of revision has acted upon the assessments for the current year as required under section 5715.16 of the Revised Code and the county auditor has given notice by advertisement in a newspaper of general circulation in the county that the valuations have been revised and are open for public inspection as provided in section 5715.17 of the Revised Code, each auditor shall make out and transmit to the tax commissioner an abstract of the real property of each taxing district in the auditor's county, in which the auditor shall set forth the aggregate amount and valuation of each class of real property in such county and in each taxing district therein as it appears on the auditor's tax list or the statements and returns on file in the auditor's office; an abstract of the true value of manufactured and mobile homes for which manufactured home taxes were assessed pursuant to section 4503.06 of the Revised Code, in which the auditor shall set forth the aggregate amount and valuation of manufactured and mobile homes in such county and in each taxing district therein as it appears on the current year's manufactured home tax list; and an abstract of the current year's true value of land valued for such year under section 5713.31 of the Revised Code as it appears in the current year's agricultural land tax list.