



Ohio Revised Code

Section 5715.23 Abstract of real property transmitted to tax commissioner.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th 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 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.
