



Ohio Revised Code

Section 5727.23 Preliminary or amended assessment - petition for reassessment.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

On or before the first Monday in October, annually, the tax commissioner shall assess the taxable property of each public utility and interexchange telecommunications company, and for tax year 2009 and thereafter of each public utility property lessor. If the taxpayer failed to file its annual report required by section 5727.08 of the Revised Code at least sixty days prior to the first Monday of October, the commissioner may make the assessment under this section within sixty days after the taxpayer files the report, but this does not preclude the commissioner from making an assessment without receiving the report.

The action of the tax commissioner shall be evidenced by a preliminary assessment that reflects the taxable value apportioned to each county and each taxing district in the county. The commissioner may amend the preliminary assessment as provided in this section. Each preliminary assessment and amended preliminary assessment shall be certified to the public utility, interexchange telecommunications company, or public utility property lessor, and to the auditor of each county to which taxable value has been apportioned.

The county auditor shall place the apportioned taxable value on the general tax list and duplicate of real and public utility property, and taxes shall be levied and collected thereon at the same rates and in the same manner as taxes are levied and collected on real property in the taxing district in question.

Unless a petition for reassessment of an assessment has been properly filed pursuant to section 5727.47 of the Revised Code, each preliminary assessment and, if amended, each preliminary assessment as last amended shall become final ninety days after certification of the preliminary assessment or thirty days after certification of the amended preliminary assessment, whichever is later. If a petition for reassessment is properly filed, the assessment shall become final when the tax commissioner issues a final determination.

Neither the certification of any preliminary or amended assessment nor the expiration of the period



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of time that makes any assessment final constitutes a final determination, assessment, reassessment, valuation, finding, computation, or order of the commissioner that is appealable under section 5717.02 of the Revised Code.