



Ohio Revised Code

Section 4503.067 Certificate of reduction in assessable value.

Effective: April 7, 2009

Legislation: House Bill 130 - 127th General Assembly

The county auditor shall approve or deny an application for reduction under section 4503.065 of the Revised Code and shall so notify the applicant not later than the first Monday in October. Notification shall be provided on a form prescribed by the tax commissioner. If a person believes that the person's application for reduction in taxes has been improperly denied or is for less than that to which the person is entitled, the person may file an appeal with the county board of revision no later than the thirty-first day of January of the following calendar year. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.
