



## Ohio Revised Code

### Section 5711.09 Powers and duties of tax commissioner - contents of return.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

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The tax commissioner shall administer sections 5711.01 to 5711.36 of the Revised Code, which are laws which he is required to administer within the meaning of sections 5703.19 to 5703.37, 5703.39, 5703.41, and 5703.45 of the Revised Code. He may adopt and promulgate rules not inconsistent with sections 5711.01 to 5711.36 of the Revised Code, so that all taxable property shall be listed and assessed for taxation. The commissioner shall prescribe the forms of all blank returns consistently with such sections, and no return shall be made or accepted except on the proper prescribed form. Such rules and the forms prescribed may be varied to meet differing local conditions in the counties, but in prescribing such forms the commissioner shall be governed by the following requirements:

- (A) No taxpayer shall be required to make more than one return in the same capacity in any one county, but the commissioner may authorize any taxpayer or class of taxpayers to make separate returns for each taxing district within the county.
- (B) The listing shall be so arranged as to exhibit clearly the property assessable in each taxing district, and the property assessable on the general tax list and duplicate and on the classified tax list and duplicate.
- (C) Questions shall be included which shall elicit a full disclosure of all taxable property of the taxpayer and information relevant to changes in the value of any real estate owned or occupied by him.
- (D) All forms of returns required to be made to the county auditor shall have printed, stamped, or written thereon the rates of taxation of property on the general tax list and duplicate in each taxing district in the county, and the day of listing deposits as fixed by the commissioner pursuant to section 5725.05 of the Revised Code.

The enumeration in sections 5711.01 to 5711.36 of the Revised Code, of facts required to be stated in a return, and questions required to be asked, is not exclusive, but the commissioner may propound



any other question in the forms of returns prescribed by him, the answer to which is relevant and material for the purpose of enabling the commissioner, pursuant to Title LVII of the Revised Code, to assess the taxable property of the taxpayer making the return, or that of any other taxpayer, or to administer any of the laws relating to taxation. Each question so propounded shall be answered specifically, and no return shall be accepted by the county auditor until full disclosure has been made as required by such blanks.