



## Ohio Revised Code

### Section 5711.23 Reclassified property assessable.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

---

When it has been determined by a board of revision, the tax commissioner, the board of tax appeals, or a court that taxable property which has been listed and assessed for the purpose of taxation as real property for any year should not have been assessed as such, or when any taxable property previously listed and assessed as real property has been removed from the auditor's list of taxable real property or the real property tax list and duplicate, such property shall not be listed and assessed as personal property until the year succeeding that for which such determination was made, or the year succeeding that in which such removal occurred.

---