



## Ohio Revised Code

### Section 5711.24 Power of tax commissioner to assess taxable property - assessment certificate.

Effective: August 18, 1955

Legislation: Senate Bill 68 - 101st General Assembly

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The tax commissioner shall assess all taxable property, except property listed in returns which the county auditor is required to assess as his deputy, and shall list and assess all such property which is not returned for taxation, and for that purpose shall have and exercise all powers vested in him by law for the purpose of administering any law which he is required to administer. The action of the assessor in assessing taxable property under sections 5711.01 to 5711.36, inclusive, of the Revised Code, shall be taken as to taxable property required to be listed in a return, whether listed or not, and whether such return has been made or not. Such action shall be evidenced by a preliminary or final assessment certificate in such form as the commissioner prescribes, and when issued by the commissioner it shall be under his official seal. The filing of a return with the county auditor pursuant to sections 5711.01 to 5711.36, inclusive, of the Revised Code, shall be deemed to be the preliminary assessment of the taxable property contained therein when entered on the proper duplicate by the county auditor. Each such certificate shall show in what taxing district in the county such property is assessable, as provided in sections 5711.01 to 5711.36, inclusive, of the Revised Code. Neither such certificate issued by the commissioner nor his action with respect thereto shall be required to be entered on the record of the proceedings of the commissioner, nor shall either be open to public inspection.

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