



Ohio Revised Code

Section 5711.25 Procedure in dealing with assessment certificates - final certificates.

Effective: September 29, 2000

Legislation: House Bill 612 - 123rd General Assembly

On or before the second Monday of August, annually, the tax commissioner shall transmit to the county auditor of each county the preliminary assessment certificates pertaining to the auditor's county of taxpayers having taxable property in more than one county. The commissioner shall transmit to the auditor any amended assessment certificate issued by the commissioner, and the auditor shall transmit to the commissioner copies of all amended assessment certificates made and issued by the auditor. Each preliminary assessment certificate, and if amended such preliminary assessment certificate as last amended, shall become final on the second Monday of August of the second year after the filing of a return with the county auditor or after the certification of the preliminary assessment certificate, or sixty days after the certification of an amended assessment certificate which has been issued less than sixty days prior to such second Monday of August; unless prior to the expiration of said period or extended period one of the following occurred:

(A) A final assessment certificate as to the taxpayer represented thereby has been issued pursuant to section 5711.26 of the Revised Code;

(B) Such taxpayer in writing has waived such time limitation and consented to the issuance of the taxpayer's assessment certificate after the expiration of such time limitation, in which case the assessment certificate issued after the expiration of such time limitation, if an amended preliminary assessment certificate, shall become final sixty days after the mailing of the notice of such assessment if no petition for reassessment of the assessment has been filed pursuant to section 5711.31 of the Revised Code;

(C) A petition for reassessment of the assessment represented thereby has been filed pursuant to section 5711.31 of the Revised Code, in which event the filing of such petition shall waive such time limitation and be a consent to the issuance of the petitioner's final assessment certificate at the time, under the circumstances, and by the authority provided by any law relating to further administrative or judicial review of the assessment represented thereby; provided that in the event of the dismissal



of such petition by the petitioner, the assessment shall become final as provided in this section as though no petition for reassessment had been filed. This section does not deprive any taxpayer who has not received the notice prescribed by section 5711.31 of the Revised Code at least sixty days prior to the expiration of such period of limitation of the right to file such petition for reassessment. This section shall apply to all assessments made and certified under sections 5711.01 to 5711.36, 5725.08, and 5725.16 of the Revised Code.

The assessment certificates and copies thereof mentioned in this section shall not be open to public inspection.