



## Ohio Revised Code

### Section 5715.28 Decisions by department of taxation shall be binding.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

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The tax commissioner shall decide all questions that arise as to the construction of any statute affecting the assessment, levy, or collection of real property taxes, in accordance with the advice and opinion of the attorney general. Such opinion and the rules, orders, and instructions of the commissioner prescribed and issued in conformity therewith shall be binding upon all officers, who shall observe such rules and obey such orders and instructions, unless the same are reversed, annulled, or modified by a court of competent jurisdiction.

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