



Ohio Revised Code

Section 5715.41 Right of assessment official to examine public record - exception - exhibition of authority.

Effective: February 14, 1967

Legislation: House Bill 2 - 107th General Assembly

Each county auditor, assistant assessor, member of a county board of revision, and each expert, clerk, or employee of a board may, at all reasonable times, examine and make memorandums free of charge from any records, books, papers, documents, statements, or accounts of record or on file in any public office of any county, township, municipal corporation, school district, or special taxing district, and the officers thereof shall furnish information of any matters of record or on file in their respective offices, as is required by such auditor or member of a board. The department of taxation, or any person employed by the department for that purpose, shall have like powers, and in addition thereto may examine and make memorandums from any records, books, papers, documents, statements or accounts of record or on file in any office or department of the state, and all public officers, including officers of the state, shall furnish to the department information of any matters of record or on file in their respective offices, as is required by the department.

Any expert, clerk, or employee of an auditor, county board of revision, or the department shall exhibit the written order of the auditor, board, or department before being entitled to make such examination.

This section does not authorize the department, any of its agents or employees, any auditor, or any county board of revision to examine the accounts or records of any banking or financial institution which is subject to official inspection under the laws of the state or of the United States, nor to demand or receive any list of depositors, stock depositors, members, or others who transact business with such institutions.
