



Ohio Revised Code

Section 727.16 Assessment equalization board.

Effective: January 1, 1962

Legislation: House Bill 262 - 104th General Assembly

In the event the owner of any lot or parcel of land to be assessed objects to the amount or apportionment of the estimated assessment or to the assessment against such lot or parcel, as provided in section 727.15 of the Revised Code, the legislative authority of the municipal corporation shall appoint an assessment equalization board, consisting of three disinterested freeholders of the municipal corporation, and shall fix the time and place for the hearing by such board of such objections, and the clerk of the legislative authority shall notify, by certified mail, the persons so objecting of the time and place of such hearing. Such notice shall be mailed at least five days before the date of such hearing. In the event that all lands within the municipal corporation are to be subject to assessment, the assessment equalization board shall consist of three disinterested freeholders from the county outside the municipal corporation.
