



## Ohio Revised Code

### Section 323.154 Issuing certificate of reduction.

Effective: April 7, 2009

Legislation: House Bill 130 - 127th General Assembly

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The county auditor shall approve or deny an application for reduction under section 323.152 of the Revised Code and shall so notify the applicant not later than the first Monday in October.

Notification shall be provided on a form prescribed by the tax commissioner. If the application is approved, upon issuance of the notification the county auditor shall record the amount of reduction in taxes in the appropriate column on the general tax list and duplicate of real and public utility property and on the manufactured home tax list. If the application is denied, the notification shall inform the applicant of the reasons for the denial.

If an applicant believes that the application for reduction has been improperly denied or that the reduction is for less than that to which the applicant is entitled, the applicant may file an appeal with the county board of revision not later than the date of closing of the collection for the first half of real and public utility property taxes or manufactured home taxes. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

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