Ohio Revised Code

Section 5715.34 Duty of county auditor to make reassessment.

Effective: January 1, 1986
Legislation: House Bill 201 - 116th General Assembly

(A) When a reassessment of all real property, or any class of property, situated in the county, township, municipal corporation, or other taxing district is ordered by the tax commissioner, the county auditor, within sixty days of the receipt of such order, shall commence the reassessment in the manner provided by law and by rules prescribed and issued by the commissioner.

(B) If a county auditor determines to reassess all real property situated in the county prior to the time he is ordered to do so in compliance with section 5713.01 of the Revised Code and division (A) of this section, certifies to the tax commissioner that he has sufficient moneys available to do so, and requests the commissioner to order the reassessment at a date earlier than would otherwise be required, the commissioner shall issue an order to the auditor to do so. The auditor shall commence the reassessment in the manner provided by law and by rules adopted by the commissioner, within sixty days after receiving the order.

(C) If the county auditor refuses, neglects, or fails to commence a reassessment within sixty days after receiving such order, or refuses, neglects, or fails to complete the reassessment within the time limit prescribed and set forth in such order, the tax commissioner shall withhold from such county its share in the distribution of state revenue to local government pursuant to section 5747.50 of the Revised Code and shall direct the department of education to withhold therefrom its share in the distribution of state revenue to school districts pursuant to Title XXXIII of the Revised Code. The commissioner shall withhold the distribution of such funds until such county auditor has complied with all the provisions of this section, and the department shall withhold the distribution of such funds until the commissioner has notified the department that such auditor has complied with all of the provisions of this section.