

H. B. No. 344  
As Introduced

\_\_\_\_\_ moved to amend as follows:

In line 4 of the title, after "5705.412" insert ", 5715.10" 1

In line 9 of the title, after "complaints" insert "and board of  
revision authority" 2  
3

In line 12, after "5705.412" insert ", 5715.10" 4

After line 1904, insert: 5

**"Sec. 5715.10.** The county board of revision shall be 6  
governed by the laws concerning the valuation of real property 7  
and shall make no change of any valuation except in accordance 8  
with such laws. 9

~~The board may call persons before it and examine them~~ 10  
~~under oath as to their own or another's real property to be~~ 11  
~~placed on the tax list and duplicate for taxation, or the value~~ 12  
~~thereof~~ compel, by subpoena, the attendance and testimony of any 13  
person in relation to property that is the subject of a 14  
complaint before the board or the production of any book, 15  
record, or other document pertaining to that property. If a 16  
person notified to appear before the board refuses or neglects— 17



~~to appear at the time required, or appearing, refuses to be~~ 18  
~~sworn or answer any question put to him by the board or by its~~ 19  
~~order, the chairman of the board shall make a complaint thereof~~ 20  
~~in writing to the probate judge of the county, who shall proceed~~ 21  
~~against such person in the same manner as provided in section~~ 22  
~~5711.37 of the Revised Code~~fails to obey any subpoena, give 23  
testimony, produce any book, record, or other document as 24  
required by subpoena, or permit photocopying of any book, 25  
record, or other document subpoenaed, the court of common pleas 26  
of the county in which the property is located, upon application 27  
made to it by the board, shall compel obedience by attachment 28  
proceedings for contempt as in the case of disobedience of the 29  
requirements of a subpoena issued from the court or a refusal to 30  
testify therein." 31

In line 2434, after "5705.412" insert ", 5715.10" 32

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 33

**Board of revision: subpoena authority** 34

**R.C. 5715.10** 35

Authorizes a county board of revision to compel, by 36  
subpoena, an individual to appear, provide testimony, and 37  
produce documents related to a property that is subject to a 38  
complaint before the board and to apply to the court of common 39  
pleas in which the property is located to enforce the subpoena 40  
through contempt the refusal or neglect of an individual to 41  
appear, testify, or produce those documents. 42