

S. B. No. 39  
As Passed by the Senate

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

In line 1 of the title, after "sections" insert "5715.10,"; after "5739.01" insert ",," 1  
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In line 3 of the title, after "tax" insert "and to provide subpoena authority to boards of revision" 3  
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In line 4, after "sections" insert "5715.10,"; after "5739.01" insert ",," 5  
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After line 5, insert: 7

**"Sec. 5715.10.** The county board of revision shall be governed by the laws concerning the valuation of real property and shall make no change of any valuation except in accordance with such laws. 8  
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~~The board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof~~ compel, by subpoena, the attendance and testimony of any person in relation to property that is the subject of a complaint before the board or the production of any book, 12  
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record, or other document pertaining to that property. If a 18  
person notified to appear before the board refuses or neglects 19  
to appear at the time required, or appearing, refuses to be 20  
sworn or answer any question put to him by the board or by its 21  
order, the chairman of the board shall make a complaint thereof 22  
in writing to the probate judge of the county, who shall proceed 23  
against such person in the same manner as provided in section 24  
5711.37 of the Revised Codefails to obey any subpoena, give 25  
testimony, produce any book, record, or other document as 26  
required by subpoena, or permit photocopying of any book, 27  
record, or other document subpoenaed, the court of common pleas 28  
of the county in which the property is located, upon application 29  
made to it by the board, shall compel obedience by attachment 30  
proceedings for contempt as in the case of disobedience of the 31  
requirements of a subpoena issued from the court or a refusal to 32  
testify therein." 33

In line 1969, after "sections" insert "5715.10,"; after "5739.01" 34  
insert "," 35

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

SYNOPSIS 36

**Board of revision: subpoena authority** 37

**R.C. 5715.10** 38

Authorizes a county board of revision to compel, by 39  
subpoena, an individual to appear, provide testimony, and 40  
produce documents related to a property that is subject to a 41  
complaint before the board and to apply to the court of common 42

pleas in which the property is located to enforce the subpoena	43
through contempt the refusal or neglect of an individual to	44
appear, testify, or produce those documents.	45