# *ATTENTION CONTRACTORS & HOME OWNERS*

## *BUILDING NOTICE*

**§ 5713.17 Duty to notify county auditor of improvement costing over $2,000; entry for examination.**

To enable the county auditor to determine the value and location of buildings and other improvements, any person, other than a railroad company or a public utility whose real property is valued for taxation by the tax commissioner, that constructs any building or other improvement costing more than two thousand dollars upon any lot or land within a township or municipal corporation not having a system of building registration and inspection shall notify the county auditor of the county within which such land or lot is located that the building or improvement has been completed or is in process of construction. The notice shall be in writing, shall contain an estimate of the cost of the building or improvement, shall describe the lot or land and its ownership in a manner reasonably calculated to allow the county auditor to identify the lot or tract of land on the tax list, and shall be served upon the county auditor not later than sixty days after construction of the building or improvement has commenced.

Upon the discovery of a building or improvement that has been constructed but of which the county auditor has not been notified as required by this section, the county auditor shall appraise it and place it upon the tax list and duplicate at its taxable value, together with a penalty equal to fifty per cent of the amount of taxes that would have been charged against the building or improvement from the date of construction to the date of discovery had the county auditor been notified of its construction as required by this section.

The county auditor, or his deputy, within reasonable hours, may enter and fully examine all buildings and improvements that are either liable to or exempt from taxation by Title LVII [57] of the Revised Code.

***LARRY M. BETZ***
*GALLIA COUNTY AUDITOR*
*446-4612*