



Ohio Revised Code

Section 319.31 Tax upon personal property - credit of advance payment.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

As soon as the general tax list and duplicate of personal property is made up in any year the county auditor shall extend on such list and duplicate, against the amount of personal property listed in the name of each person, firm, corporation, company, partnership, and association, the same rates of taxation levied upon the real and public utility property on the tax list and duplicate of such property in the preceding year, for the purposes of the current year, and shall proceed to determine the sums to be levied upon the amount of such personal property, adding the taxes of any previous year that have been omitted, which shall be assessed equally on all property subject to such taxes, and entered in one or more columns in such manner and form as the tax commissioner prescribes. In each case the auditor shall credit the amount so charged with the amount of the advance payment, in the manner provided by sections 5719.02 and 5719.03 of the Revised Code.
