



Ohio Revised Code

Section 321.08 Method of entering tax receipts.

Effective: June 20, 2008

Legislation: Senate Bill 185 - 127th General Assembly

The county treasurer shall enter on the treasurer's account each day the money received for advance payments of taxes and taxes charged on the general and special duplicates of the current year in the following manner:

- (A) Collections of estate tax to be credited to the "undivided estate tax fund;"

 - (B) Collections of classified property taxes, including interest and penalties thereon, shall be credited to the county public library fund and distributed in accordance with section 5747.48 of the Revised Code;

 - (C) Collections of other taxes and assessments of whatever kind to be credited to the undivided general tax fund.
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