



## Ohio Revised Code

### Section 321.342 Notifying township or municipality of estate tax receipts.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

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Immediately upon receipt of payment for any taxes due under Chapter 5731. of the Revised Code, the county treasurer shall notify the taxing authority of the township or municipal corporation entitled to share in the proceeds thereof. The notice shall identify the estate for which the tax was paid and the portion of the estate's total tax credited to that subdivision in the undivided estate tax fund. At any time prior to a settlement under section 5731.46 of the Revised Code, the fiscal officer of a municipal corporation or a township may request the county auditor to make payment to such subdivision from the fund of an amount not to exceed seventy-five per cent of taxes paid into such fund and standing to the credit of the subdivision, including both taxes with respect to which a final determination has been made under section 5731.27 of the Revised Code and taxes subject to review and final determination under section 5731.26 of the Revised Code. Within five days of the receipt of such request the auditor shall draw a warrant in such amount upon such fund, payable to the subdivision.

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