



## Ohio Revised Code

### Section 323.04 Payment of taxes with liquidated claims.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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A taxpayer may, subject to sections 323.01 to 323.05, inclusive, of the Revised Code, use in the payment of his taxes any liquidated claim which such taxpayer, or the husband or wife of such taxpayer, has against any subdivision which is to derive benefit from the tax collection.

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