



## Ohio Revised Code

### Section 5719.08 Civil action to enforce collection of taxes - judgment.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

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When taxes stand charged against a person and are not paid within the time prescribed by law for their payment, the county treasurer, in addition to any other remedy provided by law for the collection of taxes, shall enforce the collection of the taxes by a civil action in the name of the treasurer against the person for the recovery of the unpaid taxes. If the proper parties are before the court, it shall be sufficient for the treasurer to allege in his complaint that the taxes stand charged upon the duplicate of the county against the person, that they are due and unpaid, and that the person is indebted in the amount appearing to be due on the duplicate, and the treasurer need not set forth any further special matter relating thereto. The tax duplicate shall be prima-facie evidence on the trial of the action of the amount and validity of the taxes appearing due and unpaid on the duplicate and of the nonpayment of the taxes, without setting forth in the complaint any further special matter relating to the taxes.

If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the treasurer prosecuting the action, as in other cases. The judgment debtor shall not be entitled to the benefit of the laws for stay of execution or the exemption of property from levy or sale on execution in the enforcement of the judgment.

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