



Ohio Revised Code

Section 5719.087 Procedure where delinquent taxpayer has property within state.

Effective: July 2, 1984

Legislation: House Bill 379 - 115th General Assembly

If a person charged with a tax has not sufficient property which the county treasurer can find to distrain to pay such tax, but has money or credit due or coming due him from any person within the state, known to the treasurer, or if such taxpayer has removed from the state or county, and has property, moneys, or credits due or coming due him in the state, known to the treasurer, in every such case, the treasurer shall collect such tax and any penalty and interest thereon by distress, attachment, or other process. He may make affidavit that the residence of such taxpayer is unknown to him, or that such taxpayer is not a resident of the county where such property is found or where such debtor resides, or that such taxpayer has not property in the county sufficient to distrain to pay such tax. Thereupon an attachment, with garnishee process, shall be issued and such proceedings had, and such judgment rendered for taxes, penalty, interest, and costs as are lawful in other cases of attachments. If the treasurer serves upon any person indebted to such taxpayer a written notice, stating the amount of delinquent tax, penalty, and interest due, such debtor may, after the service of such notice, pay such amount to the treasurer, whose receipt shall be a full discharge of so much of the indebtedness as equals the amount paid.
