



Ohio Revised Code

Section 5725.08 Certificate of assessment of financial institutions - certificate of abatement.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

On or before the first Monday of June, annually, the tax commissioner shall certify to the treasurer of state the assessment of each financial institution located in the state, showing separately the county in which the institution's principal office is located and the amount of taxable deposits of branches in each county other than that in which the principal office is located, and the commissioner shall certify to each county auditor the assessment of each taxable deposit separately assessed in the name of a depositor residing in his county. The treasurer of state shall place the amounts so certified on the intangible property tax list in his office. The county auditor shall place the amounts so certified on the classified tax list and duplicate of his county in the names of the depositors represented by such certificates.

Any certificate of abatement issued pursuant to section 5703.05 of the Revised Code for the overpayment of the deposits tax may be tendered by the payee or transferee thereof to the treasurer of state as payment for any taxes allocable to the county in which the claim for overpayment arose.
