



Ohio Revised Code

Section 5731.42 Collecting unpaid tax.

Effective: July 1, 1983

Legislation: House Bill 291 - 115th General Assembly

If, after the determination of any tax levied under this chapter, such tax remains unpaid, the tax commissioner shall notify the attorney general in writing of the nonpayment. The attorney general shall obtain from the tax commissioner a certified copy of the certificate of determination of the tax. Such certified copy of the certificate of determination of the tax shall be filed in the office of the clerk of the court of common pleas of the county, and the same proceedings shall be had with respect thereto as are provided by section 2329.04 of the Revised Code with respect to transcripts of judgments rendered by judges of the county courts, except that the attorney general shall not be required to pay the costs accruing at the time of filing the certified copy. The same effect shall be given to such certified copy of the certificate of determination of the tax for all purposes as is given to such transcripts of judgments of judges of the county courts filed in like manner. This section does not affect the date of the lien of such taxes on the property passing, or divest such lien before the payment of such tax in the event of failure to seek out execution within the period prescribed by section 2329.07 of the Revised Code.
