



Ohio Revised Code

Section 2723.05 Refunding an illegal tax or assessment.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

If, by judgment or final order of any court of competent jurisdiction in this state, in an action not pending on appeal, it is determined that any tax or assessment or part thereof was illegal and such judgment or order is not made in time to prevent the collection or payment of such tax or assessment, then such tax or assessment or such part thereof as is at the time of such judgment or order unexpended and in the possession of the officer collecting the same shall be refunded to the person paying such tax or assessment by the officer having the same in his possession.
