



Ohio Revised Code

Section 323.05 Claims and certificates nonnegotiable - exception.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

The liquidated claims and certificates described in sections 323.01 to 323.04, inclusive, of the Revised Code, shall be nonnegotiable for the purposes of such sections, except that where the tax is for property owned jointly by a husband and wife or by either of them when the other is the owner of a liquidated claim, such liquidated claim and certificate shall be accepted by the county treasurer in the manner provided by section 323.02 of the Revised Code in payment of taxes levied against the property owned by both or either of them. Such certificates shall only be used when a taxpayer or the husband or wife of such taxpayer holds a liquidated claim of record against the subdivision.

The use of such certificates constitutes a reduction of the indebtedness of the subdivision to the taxpayer holding such certificates to the extent of the taxes credited on them.

Any certificate issued under section 323.02 of the Revised Code may be used for any of the purposes of sections 323.01 to 323.05, inclusive, of the Revised Code, and failure of any fiscal officer of any subdivision to give a certificate may be enforced by mandamus. All certificates shall be subject to sections 323.03 and 323.04 of the Revised Code.
