



## Ohio Revised Code

### Section 323.14 Receipt for payment of taxes - form.

Effective: June 14, 1988

Legislation: House Bill 20 - 117th General Assembly

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When any tax is paid at the office of the county treasurer or at any tax receiving office, the treasurer shall give a receipt to the person paying it. If any such tax is paid to the treasurer by mail and the person paying it encloses with the payment an addressed envelope with sufficient postage, the treasurer shall enclose a receipt for the taxes in such envelope and deposit it in the mail. No receipt given by the treasurer for payments made otherwise than in lawful money or the notes specified in section 321.13 of the Revised Code shall be valid, unless the moneys represented by such payment are received into the county treasury or a county depository.

The tax receipt given by the treasurer shall be a duplicate of the tax bill unless the treasurer prescribes a different form, approved by the tax commissioner, to be used as a receipt when the tax is paid by the treasurer's application of prepayments pursuant to section 321.45 of the Revised Code.

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