



Ohio Revised Code

Section 323.61 Tax receiving offices - location.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

The county treasurer may open as many tax receiving offices as are necessary for the expedient collection of taxes. The treasurer or his deputies may attend at such offices and receive payment of all taxes, or if adequate security protection is afforded all county funds involved, he may appoint a bank or bank cashier, without compensation, as his agent or deputy for the collection of taxes.

The reasonable and necessary expenses incurred by the treasurer in the collection of taxes at such tax receiving offices and the cost of publication of notices concerning same may be paid as other expenses of the county treasurer's office from funds appropriated for such purposes, provided that neither a bank nor a bank employee may receive compensation or fees for providing such services.
