



## Ohio Revised Code

### Section 5719.021 Treasurer's office open to collect taxes.

Effective: July 2, 1984

Legislation: House Bill 379 - 115th General Assembly

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The office of the county treasurer shall be kept open for the collection of advance payments of taxes during the entire time that the county auditor is accepting returns under section 5711.04 of the Revised Code, and for the collection of taxes charged on the general personal or classified tax duplicate from the time of delivery of the duplicate until the twenty-first day of September.

When any such tax is paid at the office of the county treasurer, 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.

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