



Ohio Revised Code

Section 5719.081 Distraint of goods and chattels for collection of taxes.

Effective: July 2, 1984

Legislation: House Bill 379 - 115th General Assembly

When taxes are past due and unpaid, the county treasurer may distraint sufficient goods and chattels belonging to the person charged with such taxes, if such goods and chattels are found within the county, to pay the taxes remaining due, any penalty and interest thereon, and the costs that have accrued. Such treasurer shall immediately advertise in three public places in the township where the property was taken the time and the place it will be sold. If the taxes, penalty, interest, and costs accrued on the property are not paid before the day appointed for such sale, which shall be not less than ten days after the taking of the property, the treasurer shall sell it at public vendue or so much of the property as will pay such taxes, penalty, interest, and costs.

For making distress and sale for the payment of taxes, the treasurer shall be allowed the same fees as are allowed to constables for making levy and sale of property on execution. Traveling fees shall be computed from the county seat to the place of making the distress.
