



Ohio Revised Code

Section 5725.05 Duty of tax commissioner to fix listing day for deposits - notice.

Effective: September 27, 1983

Legislation: House Bill 260 - 115th General Assembly

On or before the third day of December, annually, the tax commissioner shall fix the day as of which the taxable deposits in financial institutions shall be listed and assessed. The day fixed shall be between the first and the thirtieth day of November, and the action of the commissioner shall be taken not more than three days after the day fixed. Notice of such action by the commissioner shall be immediately given to each financial institution and to the county auditor of each county by certified mail, and the date fixed shall be printed or stamped on the forms of return to be made by all financial institutions. The commissioner shall also give immediate notice, by collect telegram, to those financial institutions or persons that have filed a request for this service with the commissioner. The dates fixed by this section for the action of the commissioner are directory, and if through inadvertence or mistake such action is not taken at the time prescribed, or the notice required to be given to a financial institution or a county auditor is not duly given, the remaining requirements of sections 5725.01 to 5725.26 of the Revised Code, and the validity of any assessment made hereunder shall not be affected.
