



Ohio Revised Code

Section 5731.31 Probate court jurisdiction.

Effective: July 24, 1986

Legislation: House Bill 139 - 116th General Assembly

The probate court of the county has jurisdiction to determine all questions concerning the administration of the taxes levied by this chapter, and all questions concerning the proper determination of the amount of such taxes or penalties upon exceptions filed as provided in section 5731.30 of the Revised Code. Such jurisdiction shall exist not only as to the transfer of property which would otherwise invoke the jurisdiction of such court, but shall extend to all cases covered by this chapter, so that all transfers, taxable under this chapter, whether made under the last will and testament of the decedent or otherwise, shall be within such jurisdiction.
