



## Ohio Revised Code

### Section 2723.01 Jurisdiction of courts of common pleas.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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Courts of common pleas may enjoin the illegal levy or collection of taxes and assessments and entertain actions to recover them when collected, without regard to the amount thereof, but no recovery shall be had unless the action is brought within one year after the taxes or assessments are collected.

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