

Ohio Revised Code

Section 322.04 Instituting actions to recover taxes and penalty due.

Effective: December 12, 1967

Legislation: House Bill 919 - 107th General Assembly

A county levying a real property transfer tax, by proper suit, action, or proceeding in any court of competent jurisdiction, may recover the amount of such taxes due the county and not paid to the county at the time specified in section 322.02 of the Revised Code, together with a penalty of ten per cent of the amount of such tax.