



Ohio Revised Code

Section 323.12 Payment of taxes.

Effective: October 14, 1997

Legislation: Senate Bill 59 - 122nd General Assembly

(A) Each person charged with taxes shall pay to the county treasurer the full amount of such taxes on or before the thirty-first day of December, or shall pay one-half of the current taxes together with the full amount of any delinquent taxes before such date, and the remaining half on or before the twentieth day of June next ensuing.

When taxes are paid by installments, each payment shall be apportioned among the several funds for which taxes have been assessed.

(B) A tax is paid on or before the dates set forth in this section if the tax payment is received by the county treasurer or if prepayments are applied by the treasurer toward the payment of taxes as provided by section 321.45 of the Revised Code on or before the last day for payment of such tax, or if the tax payment is received after such date in an envelope that was postmarked by the United States postal service on or before the last day for payment of such tax. In the event there is more than one date of postmark on the envelope, the earliest date imprinted by the United States postal service shall be the date of payment. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(C) The treasurer may delay the closing of the treasurer's books for any collection period for the purpose of receiving and processing such payments.
