



Ohio Revised Code

Section 323.134 Agreements for information exchanges limited exclusively to purpose of real property tax billing and payment.

Effective: January 1, 2018

Legislation: House Bill 49 - 132nd General Assembly

As used in this section, "financial institution" means a bank as defined in section 1101.01 of the Revised Code or any other person regularly engaging in the business of making or brokering residential mortgage loans on security located in this state.

The county treasurer may request any financial institution to enter into an agreement with the treasurer for information exchanges limited exclusively to the purpose of real property tax billing and payment, including, but not limited to, the sharing of information that is part of a data processing system. With the approval of the county automatic data processing board or if the county has no board, with the approval of the county auditor, the county treasurer may enter such an agreement with any consenting financial institution. Where such an agreement enables the treasurer to collect the proper amounts of such taxes due without preparing and sending the tax bills required by section 323.13 of the Revised Code, the treasurer need not prepare and send such bills for any entries of real property upon which taxes are properly computed and paid by the use of such information exchange.
