



Ohio Revised Code

Section 5719.02 Amounts payable when filing return - manner of payment - advance payments - returns by mail.

Effective: January 1, 1985

Legislation: Senate Bill 334 - 115th General Assembly

Each person presenting a return for filing for taxation with a county auditor pursuant to sections 5711.01 to 5711.36 of the Revised Code, shall at the time of presenting the same for filing or within ten days of the last date for presentment for filing as required by law or as extended under authority of law, pay to the county treasurer of the county in which the same is presented for filing, on account of taxes assessable on such return, the following amounts:

(A) As to the taxable property mentioned in section 5709.01 of the Revised Code, except real property, one half of the taxes to which the value thereof as listed in the return would be subject at the aggregate rate applicable thereto;

(B) As to all taxable property mentioned in section 5707.04 of the Revised Code one half of the taxes to which the value thereof as listed in the return would be subject at the rate imposed by law on such property. Unless otherwise prescribed for any county by the tax commissioner, such payments shall be made in the manner prescribed by this section.

The auditor, on presentation of the return, shall compute therefrom the amount of the advance payment of taxes required by this section and shall issue in duplicate a certificate for the payment of the amount computed into the county treasury to the credit of the proper undivided tax funds, designating thereon, separately, the amount to be credited to each undivided tax fund. One copy of such certificate shall be retained by the auditor and the other shall be delivered to the person desiring to file a return, who shall deliver the same to the treasurer together with the payment required by this section. The treasurer shall retain such copy and issue to the person making such payment a receipt in duplicate, one copy of which shall be for the use of the person making such payment, and the other the treasurer shall deliver to the auditor. Upon receiving such copy, the auditor shall attach the same to his copy of the return, which shall thereby be deemed filed and made as of the date of such receipt, but if the return is presented for filing within the time required by law or as extended under authority of law, the completion of the filing thereof as required by this



section within ten days thereafter shall be considered as within the time allowed, and the penalty prescribed by law shall not attach.

A person desiring to present a return by mail may enclose therewith an addressed envelope with sufficient postage, in which event the auditor shall enclose the warrant for payment in such envelope and deposit it in the mail. A person desiring to make an advance payment by mail may enclose with such payment an addressed envelope with sufficient postage, and the treasurer shall enclose such person's copy of the receipt in such envelope and deposit it in the mail. If a person so presenting a return by mail tenders with it an advance payment which the auditor finds correct in amount, the auditor shall deliver the payment, together with his certificate therefor, and the addressed envelope to the treasurer, who shall enclose such person's copy of the receipt in such envelope and deposit it in the mail.

This section does not apply to a taxpayer required by section 5711.13 of the Revised Code to make a combined return to the tax commissioner, but each such taxpayer shall pay the entire amount of taxes charged against it on the general personal property duplicate of such county at the time prescribed by law for the payment of taxes so charged.