



## Ohio Revised Code

### Section 5719.082 Inability to collect tax by distress.

Effective: July 2, 1984

Legislation: House Bill 379 - 115th General Assembly

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If the county treasurer is unable to collect by distress taxes assessed upon a person, corporation, executor, administrator, guardian, receiver, accounting officer, agent, or factor, he shall apply to the clerk of the court of common pleas in his county at any time after the semiannual settlement of the treasurer with the county auditor, and the clerk shall cause notice to be served upon such corporation, executor, administrator, guardian, receiver, accounting officer, agent, or factor, requiring him to show cause why he should not pay such taxes and any penalty and interest thereon. If he fails to show sufficient cause, the court of common pleas, at the term to which such notice is returnable, shall enter a rule against him for such payment and the costs of the proceedings, which rule shall have the same force and effect as a judgment and shall be enforced by attachment or execution or such process as the court directs.

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