



## Ohio Revised Code

### Section 5731.30 Filing exceptions to tax commissioner's final determination of taxes with probate court.

Effective: July 24, 1986

Legislation: House Bill 139 - 116th General Assembly

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The tax commissioner, the person required to file the return, or any interested party may file exceptions in writing to the tax commissioner's final determination of taxes, with the probate court of the county. Exceptions shall be filed within sixty days from the receipt of the certificate of determination issued by the tax commissioner, stating the grounds upon which such exceptions are taken. The court shall, by order, fix a time, not less than ten days thereafter, for the hearing of such exceptions, and shall give such notice of that hearing as it considers necessary, provided, that a copy of such notice and of such exceptions shall be forthwith mailed to the tax commissioner. Upon the hearing of such exceptions, the court may make a just and proper order. No costs shall be allowed by the court on such exceptions.

In a like manner, exceptions may be filed to the disallowance or partial disallowance of any claim for refund of taxes filed pursuant to section 5731.28 of the Revised Code.

Upon redetermination of taxes pursuant to this section, if no appeal is taken from the redetermination, the tax commissioner shall issue his certificate of determination of taxes reflecting the corrected determination in the same manner as is provided in section 5731.27 of the Revised Code.

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