



## Ohio Revised Code

### Section 5737.05 Assessor's computation of tax.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The assessor, from the statement required by section 5737.04 of the Revised Code or other information he acquires, shall ascertain the number of bushels of each class of grain mentioned in section 5737.03 of the Revised Code received or purchased by each such person at each place during the taxable year. Where grain during such year has been transferred from one such place to another without change in substantial ownership, the duplication resulting therefrom shall be eliminated, and the resulting decrease shall be divided equally between the places so affected.

The rate imposed by section 5737.03 of the Revised Code shall be multiplied by the number of bushels of each class of grain assigned to each such place, and the resulting amount shall constitute the tax to be assessed in each such place.

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