



## Ohio Revised Code

### Section 5737.06 Payment and assessment of tax - duties and rights of taxpayer.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The tax imposed by sections 5737.01 to 5737.08, inclusive, of the Revised Code shall be payable at the time specified by law for the payment of taxes on taxable personal property, and shall be assessed by the assessor authorized or required to assess the taxable personal property of the person subject thereto, in like manner and at the times provided by law for the assessment of such taxable property, in the taxing district where such business is carried on, in the amount required by section 5737.05 of the Revised Code, which shall be separately set forth on the assessment certificate. All the powers and duties vested in the county auditor, the tax commissioner, or any other officer or board as to the assessment of taxable personal property shall apply to said commissioner and other officers as to the assessment of the tax imposed by sections 5737.01 to 5737.08, inclusive, of the Revised Code. All the duties and liabilities, including penalties, imposed by law upon a taxpayer as to the making of returns of taxable personal property and the payment of taxes assessed on the general personal duplicate are hereby imposed upon each person subject to the tax imposed by such sections. All rights of a taxpayer, or of any other person in behalf of or in succession to a taxpayer, with respect to the assessment and payment of taxes levied on personal property, including all rights of appeal from such personal property and penalty assessments, are hereby conferred upon each such person and made applicable to the assessment and payment of the tax imposed by such sections.

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