



## Ohio Revised Code

### Section 319.43 Settlement for real and public utility property taxes - certification of delinquent list.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

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(A) On or before the fifteenth day of February and on or before the tenth day of August of each year, the county auditor shall attend at the auditor's office to make settlement with the county treasurer and ascertain the amount of real property taxes and assessments and public utility property taxes with which such treasurer is to stand charged. At each August settlement the auditor shall take from the duplicate previously put into the hands of the treasurer for collection a list of all such taxes and assessments as the treasurer has been unable to collect, describing in such list the property on which the delinquent taxes and assessments are charged as described on the duplicate, and note on the list, in a marginal column, the several reasons assigned by the treasurer why such taxes and assessments should not be collected. Such list shall be signed by the treasurer, who shall testify to its correctness, under oath to be administered by the auditor.

(B) When making a settlement required by this section, if the county treasurer, under division (A) or (B) of section 321.341 of the Revised Code, has made advance payments to the several taxing districts of the current year unpaid taxes or current year delinquent taxes by means of a current unpaid or delinquent tax line of credit or by means of any other type of borrowing, the county auditor shall not apportion the current year unpaid taxes or current year delinquent taxes thereafter collected if the distribution of the taxes and assessments was made by means of such borrowing. The county treasurer shall apply the current year unpaid taxes or current year delinquent taxes, as applicable and upon collection, to repayment or reimbursement of the source from which the money to make the advance payments was borrowed. The county auditor shall not apportion the penalties and interest on such current year unpaid taxes and current year delinquent taxes collected thereafter to the several subdivisions. The county treasurer shall retain the penalties and interest in the county treasury and shall credit the penalties and interest to the county land reutilization corporation fund established under section 321.263 of the Revised Code pending appropriation to and for the benefit of a county land reutilization corporation organized under Chapter 1724. of the Revised Code.