



Ohio Revised Code

Section 323.133 Payment of portion of taxes where application for exemption is pending.

Effective: January 10, 1991

Legislation: Senate Bill 332 - 118th General Assembly

(A) A taxpayer may tender, and the county treasurer shall accept, payment of a portion of any taxes charged against real property that is the subject of an application for exemption from taxation under section 5715.27 of the Revised Code that is pending before the tax commissioner. The treasurer shall issue a receipt to the taxpayer, and credit such payment against any unpaid taxes, penalties, and interest charged against the property. The treasurer shall enter any such payment on the treasurer's tax duplicate and apportion the payment among the several funds for which taxes have been assessed and applied to the items of taxes charged in the order in which they became due. This division does not authorize the commissioner to accept an application for exemption for property against which delinquent taxes are outstanding at the time of application, except as provided in section 5713.081 of the Revised Code.

(B) Upon receipt of the tax commissioner's final determination concerning an application for exemption, the county auditor shall correct the tax lists for the years covered in the application and any other year that elapsed while the application was under review or appeal. For each such year, the auditor shall compute the amount of any unpaid taxes and any penalties and interest thereon that were charged against the property. If the auditor determines that in any such year an overpayment of taxes was made, the auditor shall treat the amount as an overpayment of real property taxes as provided in section 5715.22 of the Revised Code, except that no application need be made by the person who overpaid the taxes in order for the auditor to issue a refund. If the auditor determines that an unpaid balance remains after crediting any overpayments, or if no overpayment was made and there are unpaid taxes and penalties or interest on such taxes, he shall certify the amount of the unpaid balance to the county treasurer, who shall collect such amount in the manner prescribed by law for the collection of delinquent taxes.