



Ohio Revised Code

Section 5719.06 Delinquent tax list and duplicate to be cumulatively kept - uncollectible items.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

The county auditor's delinquent tax list and the county treasurer's delinquent tax duplicate provided for in section 5719.04 of the Revised Code shall be cumulatively kept so that the amount of delinquent taxes and penalties charged against each person may be shown on the latest delinquent list and duplicate. Whenever the treasurer shall, by means of the remedies provided by law or otherwise, determine that any item which has appeared on the cumulative tax list and duplicate of taxes provided for in this section for a period of five years is uncollectible, he shall forthwith certify such determination, together with his reasons therefor, to the county board of revision and the prosecuting attorney. If such board and the prosecuting attorney determine any such item is uncollectible, they shall certify such finding to the auditor who shall cause said item to be stricken from the cumulative tax list and duplicate.
