



Ohio Revised Code

Section 5721.011 County auditor to compile list and duplicate of delinquent lands.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

Immediately after each settlement required by division (C) of section 321.24 of the Revised Code, each county auditor shall compile, in substantially the same form as the list and duplicate prepared pursuant to section 319.28 of the Revised Code, a list and duplicate of all delinquent lands in the auditor's county. In any such list there may be included lands that have been omitted from a prior list. Lands on which the only unpaid taxes are amounts claimed in good faith not to be due in complaints pending under section 5715.19 of the Revised Code and lands that are the subject of an application for exemption from taxation under section 5715.27 of the Revised Code shall not be included in the list. The delinquent land list and duplicate shall contain the description of the property and the name of the person in whose name it is listed as they appear on the tax list of the previous tax year and the total amount of all taxes, assessments, recoupment charges, penalties, and interest due and unpaid against the entry at the settlement and shall set forth as separate items any interest required to be so entered under divisions (B)(1), (2), and (3) of section 323.121 of the Revised Code. The original list shall be kept in the office of the auditor, and the duplicate shall be certified and delivered to the county treasurer within thirty days after the settlement required by division (C) of section 321.24 of the Revised Code.
