



## Ohio Revised Code

### Section 319.30 Tax levied upon each tract of real property.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

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(A) After receiving from officers and authorities empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, the county auditor shall proceed to determine the sums to be levied upon each tract and lot of real property, adding, except as provided under section 319.48 of the Revised Code for tracts and lots on the real property tax suspension list, the taxes of any previous year that have been omitted or that are delinquent, including the penalties and interest thereon, and upon the amount of public utility property listed on the general tax list and duplicate in the county, in the name of each public utility, which shall be assessed equally on all property subject to such taxes, and entered in one or more columns, in such manner and form as the tax commissioner prescribes. The auditor shall enter as separate items any interest required to be so entered under division (B)(1), (2), or (3) of section 323.121 of the Revised Code.

(B) If a taxing authority or unit has not certified the necessary levies to the county auditor by the time prescribed by section 5705.34 of the Revised Code and an appeal of an action of the budget commission with respect to the tax rate of that authority or unit has been initiated under section 5705.341 or 5705.37 of the Revised Code but a final determination has not been made, the county auditor, in order to avoid a delay in the preparation of the tax list and duplicate, may proceed under division (A) of this section, using in lieu of the rate of tax to be levied for such authority or unit for any levy that has not been so certified, the estimated rate certified to the taxing authority or unit under section 5705.34 of the Revised Code. If as a result of the appeal the tax rate certified to the county auditor is not the same as the estimated rate used to determine the sums to be levied, the auditor shall proceed in the manner prescribed by this section and sections 319.301 and 319.302 of the Revised Code to determine the correct amount of taxes to be levied, charged, and payable for the year. If the correct amount of taxes charged and payable after the determination is complete is greater than or less than the taxes charged and payable as shown on the tax list and duplicate, a clerical error shall be deemed to have occurred in the preparation of the tax list and duplicate, and the auditor shall proceed in the manner prescribed by section 319.35 of the Revised Code.



(C) Notwithstanding section 2723.01 of the Revised Code, when any taxing district or the county auditor or county treasurer is involved in litigation, no court shall, with respect to such litigation, enjoin the collection of any taxes on real property, except assessments, for the current tax year, on or after the fifteenth day of November of that year. Any such injunction issued prior to that date shall expire on the fifteenth day of November of that year, and the county auditor and county treasurer shall proceed to levy and collect taxes for that year as required by law, in the following manner:

(1) Each tax that is a subject of the litigation and that was approved and authorized by the county budget commission pursuant to section 5705.31 of the Revised Code shall be levied by the county auditor at the rate approved and authorized by the budget commission.

(2) With respect to any other matter that was the subject of any order, determination, or certification required by law to be made by the tax commissioner, or is the subject of any rule, opinion, order, or instruction issued by the commissioner pursuant to section 5715.28, 5715.29, or 5715.30 of the Revised Code, the county auditor shall proceed in accordance with such authority.

The court shall attempt to decide the litigation prior to the first day of May, so that, absent an appeal, the county auditor may adjust the amount of taxes to be collected at the second-half collection in accordance with the order of the court. In such a case the adjustment shall be treated as the correction of a clerical error pursuant to section 319.35 of the Revised Code.