



Ohio Revised Code

Section 319.44 Proceedings as to delinquent list.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

In making a list as provided by section 319.43 of the Revised Code, the delinquencies of each township shall be kept separate. After deducting the amount of taxes as returned delinquent and the collection fees allowed the county treasurer from the several taxes charged on the duplicate, in a just and ratable proportion, the treasurer shall be held liable for the balance of such taxes. After first correcting any error which may have occurred in the apportionment of taxes at any previous settlement, the county auditor shall certify the balance due the state, the balance due the county, the balance due for road purposes, and the balance due the township, and shall record such list of delinquencies in his office forthwith.
