



Ohio Revised Code

Section 319.52 Abstract of delinquent tax and assessment list.

Effective: May 25, 1994

Legislation: House Bill 404 - 120th General Assembly

The delinquent tax and assessment list shall not be returned to the tax commissioner but shall be recorded by the county auditor immediately after his semiannual settlement with the county treasurer, an abstract of which, in such forms as the tax commissioner prescribes, shall be sent to the tax commissioner in August, with the settlement sheet of the county treasurer. No taxes returned delinquent shall be paid into the state treasury except by the county treasurers. In making out the duplicate of each year all tracts of land and lots returned delinquent shall be again entered on the duplicate, and the taxes on such tract or lot including the taxes of the current year, shall be charged on the tract or lot, together with the penalty and interest imposed by section 323.121 of the Revised Code, except as provided under section 319.48 of the Revised Code for tracts and lots on the real property tax suspension list and under section 5723.02 of the Revised Code for real property forfeited to the state.
