



Ohio Revised Code

Section 323.121 Penalty and interest for failure to pay real estate taxes and installments when due.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

(A)(1) Except as otherwise provided in division (A)(2) of this section, if one-half of the current taxes charged against an entry of real estate together with the full amount of any delinquent taxes are not paid on or before the thirty-first day of December in that year or on or before the last day for payment as extended pursuant to section 323.17 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes on the duplicate. If the total amount of all the taxes is not paid on or before the twentieth day of June, next thereafter, or on or before the last day for payment as extended pursuant to section 323.17 of the Revised Code, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(2) After a valid delinquent or omitted tax contract that includes unpaid current taxes from a first-half collection period described in section 323.12 of the Revised Code has been entered into under section 323.31 or 5713.20 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent or omitted tax contract remains in effect. On the day a delinquent or omitted tax contract becomes void, the ten per cent penalty shall be charged against such taxes and shall equal the amount of penalty that would have been charged against unpaid current taxes outstanding on the date on which the second-half penalty would have been charged thereon under division (A)(1) of this section if the contract had not been in effect.

(B)(1) On the first day of the month following the last day the second installment of taxes may be paid without penalty, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and ended on the last day of the month that included the last date such second installment could be paid without penalty. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the date on which the



interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

(2) In a county on behalf of which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code, upon the written order of the county treasurer, interest shall be charged against and computed on delinquent taxes as provided in division (B)(2)(a) or (b) of this section, as prescribed in the order:

(a) In the manner provided under divisions (B)(1) and (B)(3) of this section, except that the interest shall be computed at the rate of twelve per cent per annum; or

(b) On the first day of the month following the month in which interest otherwise would be charged in accordance with division (B)(1) of this section as specified in the order, and each subsequent month, interest shall be charged against and computed on all delinquent taxes remaining delinquent on the last day of the preceding month at a rate of one per cent per month.

The county treasurer shall file a copy of the order directing the rate and manner of charging interest under this division with the county treasurer and the tax commissioner. If interest is charged under division (B)(2) of this section, interest shall not be charged under division (B)(1) or (3) of this section.

(3) On the first day of December, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the date on which the interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax



list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

(4) After a valid delinquent tax contract has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the delinquent tax contract remains in effect in compliance with section 323.31 of the Revised Code. If a valid delinquent tax contract becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the delinquent tax contract was in effect. The interest shall be charged on the day the delinquent tax contract becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (B)(1), (2), and (3) of this section had the delinquent tax contract not been in effect.

(C) If the full amount of the taxes due at either of the times prescribed by division (A) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in that division for failure to make that payment by the prescribed time.

(D) The county treasurer shall compile and deliver to the county auditor a list of all tax payments the treasurer has received as provided in division (C) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in process.