



Ohio Revised Code

Section 323.122 Extension for payment of real property tax for members of armed forces.

Effective: April 9, 2025

Legislation: House Bill 497

(A) As used in this section:

(1) "Active duty" has the same meaning as in division (F) of section 5919.34 of the Revised Code.

(2) "Dependent parent" means a parent who, at the time the member was activated, received from the member at least half of the dependent parent's support, including food, shelter, clothing, and medical and dental care.

(B) This section applies to any real property or manufactured or mobile home that is:

(1) Owned by a member of the national guard or a member of a reserve component of the armed forces of the United States who is called to active duty;

(2) Owned by the spouse of such a member;

(3) Owned jointly by such a member and that member's spouse or dependent parent; or

(4) Owned by the dependent parent of such a member who dies during such duty or as the result of wounds or illness incurred during such duty.

(C) The member, the member's spouse, or the member's parent, as applicable, may apply to the county treasurer for an extension for the payment of taxes and assessments charged against the real property or manufactured or mobile home and payable during the period of the member's duty service and the six months ensuing termination thereof. Additionally, application may be made on behalf of a member under a power of attorney granted by the member. Application shall be made not later than the last day of the sixth month after the month in which the member's duty terminates. The applicant shall provide evidence satisfactory to the county treasurer to demonstrate eligibility for the



extension as described in division (B) of this section.

If the county treasurer determines that the applicant qualifies for an extension under this section, the county treasurer shall enter into a contract with the applicant for payment of the taxes and assessments in installments in the same manner as, and subject to the same terms and conditions of, contracts for the payment of delinquent taxes pursuant to section 323.31 of the Revised Code, except that the contract shall specify that payments shall begin in the seventh month after the member's duty terminates. Notwithstanding sections 319.49, 323.01, 323.121, 323.132, 4503.06, 5721.01, and 5721.011 of the Revised Code, taxes and assessments, payment of which has been extended under this section, do not constitute delinquent taxes and shall not be placed on the delinquent land list or delinquent manufactured home tax list unless the contract becomes void, and a new contract is not entered into, pursuant to section 323.31 of the Revised Code.

(D) If a member, a member's spouse, or a member's parent qualifies for the extension provided in this section, and that member, spouse, or parent has designated an agent for the payment of taxes and assessments the payment of which is so extended, that agent shall not require the member, spouse, or parent to pay to the agent any such taxes and assessments for the period for which payment is extended under division (C) of this section. If such taxes or assessments are paid by the member, spouse, or parent to an agent as part of a mortgage loan installment payment, the agent shall deduct the portion of the payment that represents such taxes and assessments from the amount of each such payment payable during the period of extension prescribed by division (C) of this section.

(E) If the member, the member's spouse, or the member's parent has entered into a contract pursuant to this section before the first day of the seventh month after the month in which the member's duty terminates, the county auditor and treasurer shall remove from the tax list and duplicate, respectively, any penalties and interest that were charged under section 323.121 or 4503.06 of the Revised Code during the member's duty and before the first day of the seventh month after the month in which the member's duty terminates.

(F) Notwithstanding section 323.131 of the Revised Code, a county treasurer shall include a notice of, and information about, the extension provided in this section on or with tax bills mailed or delivered under section 323.13 or 4503.06 of the Revised Code or by providing such notice and information using at least one of the following methods when tax bills are mailed or delivered under



those sections:

- (1) In the print or digital edition of a newspaper of general circulation within the county;
- (2) On the official public notice web site established under section 125.182 of the Revised Code;
- (3) On the web site and social media account of the county.