



Ohio Revised Code

Section 323.13 Tax bill mailed or delivered - failure to receive bill.

Effective: April 3, 2023

Legislation: House Bill 405

(A)(1) Except as provided in section 323.134 of the Revised Code, immediately upon receipt of any tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in section 323.12 or 323.17 of the Revised Code, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on such duplicate with taxes or to an agent designated by such person, the tax bill prescribed by the commissioner of tax equalization under section 323.131 of the Revised Code. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by such person, a second tax bill showing the amount due at the time of the second tax collection. The second-half tax bill shall be mailed or delivered at least twenty days prior to the close of the second-half tax collection period. The treasurer shall maintain a record of the person or agent to whom each bill is mailed or delivered.

(2) A county treasurer may adopt a policy authorizing persons required to receive a tax bill under division (A)(1) of this section to request to receive the bill at an electronic mail address or telephone number capable of receiving the bill.

A person who has made such a request may, at any time, rescind that request by providing the county treasurer with written notice of that rescission and a current mailing address to which the tax bill may be delivered. The request shall terminate upon a change in the name of the person charged with the taxes pursuant to section 319.20 of the Revised Code.

A county treasurer may rescind a policy adopted under division (A)(2) of this section by providing notice to all persons who requested to receive electronic delivery of tax bills under division (A)(2) of this section or division (D)(6)(a) of section 4503.06 of the Revised Code not later than thirty days before that rescission. Such notice shall be sent to the electronic mail address or telephone number provided by each person and shall inform the person that future tax bills will be mailed or delivered to the mailing address on file with the county treasurer and that the person may update that mailing address with written notice to the treasurer.



Electronic mail addresses and telephone numbers submitted to the county treasurer pursuant to division (A)(2) of this section or division (D)(6)(a) of section 4503.06 of the Revised Code are not public records for purposes of section 149.43 of the Revised Code.

Nothing in division (A)(2) of this section or division (D)(6)(a) of section 4503.06 of the Revised Code authorizes a county treasurer to impose a fee or charge to receive a tax bill by mail against a person that does not make an electronic delivery request under either of those divisions.

(B) After delivery of the delinquent land duplicate as prescribed in section 5721.011 of the Revised Code, the county treasurer may prepare and mail to each person in whose name property therein is listed an additional tax bill showing the total amount of delinquent taxes appearing on such duplicate against such property. The tax bill shall include a notice that the interest charge prescribed by division (B) of section 323.121 of the Revised Code has begun to accrue.

(C) A change in the mailing address, electronic mail address, or telephone number of any tax bill shall be made in writing to the county treasurer.

(D) Upon certification by the county auditor of the apportionment of taxes following the transfer of a part of a tract or lot of real estate, and upon request by the owner of any transferred or remaining part of such tract or parcel, the treasurer shall cause to be prepared and mailed or delivered to such owner a tax bill for the taxes allocated to the owner's part, together with the penalties, interest, and other charges.

(E) Failure to receive any bill required by this section does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay.