



Ohio Revised Code

Section 323.131 Form and contents of tax bill.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

- (1) The taxes levied and the taxes charged and payable against the property;
- (2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.
- (3) The following notices:
 - (a) "Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.
 - (b) "Notice: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and



the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."

(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due."

The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner.

(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code.

(C) Each county auditor and treasurer shall post on their respective web sites, or on the county's web site, the percentage of property taxes charged by each taxing unit and, in the case of the county as a taxing unit, the percentage of taxes charged by the county for each of the county purposes for which taxes are charged.

(D) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.