



Ohio Revised Code

Section 323.15 Payment of less than full amount due - payment by owner of undivided interest.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

The county treasurer may accept payment of less than the full amount of taxes charged and payable for all purposes on real estate at the times provided by sections 323.12 and 323.17 of the Revised Code in such amounts as the county treasurer considers reasonable. Except as otherwise provided by sections 323.133, 323.31, and 5715.19 of the Revised Code, and when the collection of a particular tax is legally enjoined, interest and penalties shall accrue on the unpaid amount as prescribed by section 323.121 of the Revised Code. A person claiming to be the owner of an undivided interest in any real estate may present to the county auditor the recorded evidence of the existence and fractional extent of such interest; and the auditor may note the existence and extent of such interest, as ascertained by the auditor, on the margin of the tax list in the name of such person and give a certificate of the interest to the county treasurer, who shall enter it on the margin of the tax duplicate. Any person claiming to be entitled to or in any way interested in such interest may pay, and the treasurer may receive that proportion of the full amount of the taxes charged and payable for all purposes on the real estate affected, which is represented by the fraction expressing the extent of such interest. The payment so made and received shall be entered on the duplicate, shall be credited by the treasurer at the time of the next succeeding settlement of real estate taxes, and shall have the effect of relieving the undivided interest in such real estate, so entered on the margin of the tax list and duplicate, from the lien of the taxes charged on such duplicate against the real estate. Thereafter, in making up the tax list and duplicate, the auditor shall enter such interest and the proportional value of it separately from the other interests in such land, and shall adjust the value of the latter accordingly.