



Ohio Revised Code

Section 5711.32 Correction of records and tax lists.

Effective: January 15, 1993

Legislation: Senate Bill 358 - 119th General Assembly

(A)(1) Upon receipt of a preliminary, amended, corrected, or final assessment certificate requiring a correction to his records and tax lists and duplicates, the county auditor shall compute the amount of taxes represented by each deficiency or excess item therein contained at the rate of taxation in effect in the year for which such assessment is made. He shall enter all deficiency items comprised in such assessment certificate on the proper tax lists in his office, together with the amount of taxes so computed thereon, and shall give a certificate of all such amounts to the county treasurer, who shall proceed as prescribed by division (B) of this section. If the assessment certificate comprises any excess items, the auditor shall ascertain whether the taxes, penalties, and interest for the year represented thereby have been paid; if so, he shall proceed as prescribed by division (A)(2) of this section; if not, he shall correct the proper tax lists and duplicates, adjusting any penalties thereon accordingly. If the assessment certificate comprises both deficiency and excess items, he may, after computing the amount of taxes represented by the deficiency and excess items, treat the difference between such amounts as a deficiency or excess for purposes of this section; in such case, the county auditor shall make any adjustment as between the undivided tax funds as is necessary.

(2) If he finds that the taxes, penalties, and interest for the year represented by an excess have been paid, the county auditor shall proceed as prescribed by sections 319.36 and 319.37 of the Revised Code.

(B)(1) Upon receipt of a certificate from the county auditor pursuant to division (A) of this section of the amount of a deficiency, the county treasurer shall proceed in the manner prescribed by division (A) of section 5711.33 of the Revised Code to collect the full amount thereof, including interest thereon, as other like taxes, penalties, and interest, subject to the following exceptions:

(a) If the deficiency includes a penalty assessment for which a petition for abatement of penalty has been filed pursuant to section 5711.28 of the Revised Code, the penalty assessment shall not be collected unless the taxpayer desires to pay it, but the balance of the deficiency, including interest thereon, shall be collected;



(b) If the deficiency is based on an assessment for which a petition for reassessment has been filed pursuant to section 5711.31 of the Revised Code or an appeal has been filed pursuant to section 5717.02 of the Revised Code, no part of the deficiency at issue in such petition or appeal shall be collected unless the taxpayer desires to pay it.

(2) The taxpayer shall pay the full amount of a deficiency required to be collected by the county treasurer under division (B)(1) of this section, less any amount specifically excepted therein, within the time prescribed by division (A) of section 5711.33 of the Revised Code for the collection of like taxes, penalties, and interest. Failure to pay such amount with interest thereon within the time prescribed shall subject such amount, exclusive of interest, to the penalty prescribed by division (B) of section 5711.33 of the Revised Code, and such amount, exclusive of interest, shall continue to accrue interest until paid as prescribed by section 5719.041 of the Revised Code. Any amount of the deficiency specifically excepted from collection under division (B)(1) of this section shall not be subject to the penalty prescribed by division (B) of section 5711.33 of the Revised Code until sixty days after the date of certification by the auditor to the treasurer pursuant to division (C) of this section of the final determination of the petition or appeal excepting such amount from collection under division (B)(1) of this section, but such amount, exclusive of interest, shall continue to accrue interest until paid as prescribed by section 5719.041 of the Revised Code. The taxpayer may make, and the treasurer shall accept, payment of any part of such excepted amount without prejudice to the claims of either the taxpayer, the state, or each county.

(C) Upon receipt of the notification by the tax commissioner pursuant to section 5711.26, 5711.28, or 5711.31 of the Revised Code of the final determination of a petition or an appeal, the county auditor shall make any correction required to his records and tax lists and duplicates and compute the adjustment, if any, required to each deficiency or excess previously certified to the treasurer. He shall forthwith certify to the county treasurer that there has been a final determination and the resulting corrections, if any, to the amount of each deficiency or excess, and the treasurer shall thereupon proceed to collect any unpaid balance. The taxpayer shall pay such unpaid balance, including interest thereon, within sixty days after the date of such certification, and if not so paid within such sixty-day period, the unpaid balance shall be subject to the penalty prescribed by division (B) of section 5711.33 of the Revised Code and shall continue to accrue interest until paid as prescribed by section 5719.041 of the Revised Code.



(D) Notwithstanding divisions (A) to (C) of this section, where the tax commissioner finds the sole reason for the issuance of an assessment certificate with deficiency or excess items is to correct an error that occurred because the taxpayer listed property in the wrong taxing district and the erroneous tax resulting from such error was timely paid, the commissioner shall remit all interest otherwise required to be charged on any tax arising from such deficiency items if the full amount of the deficiency is paid within sixty days after the date of the auditor's certification to the treasurer. If the full amount of such deficiency is not so paid, interest shall be assessed in the same manner and amount as interest would have been charged had this division not been in effect. When refunding the amount of any erroneous tax paid in connection with any excess items included in such an assessment, no interest shall be paid on that amount, notwithstanding provisions of this section, or section 319.36 or 5719.041 of the Revised Code to the contrary. The commissioner shall include on an assessment certificate to which this division applies such information as is necessary to ensure the efficient administration of this division.