



Ohio Revised Code

Section 5713.082 Notification of reentry of property on tax list.

Effective: November 2, 2018

Legislation: House Bill 34 - 132nd General Assembly

(A) Whenever the county auditor reenters an item of property to the tax list as provided in section 5713.08 of the Revised Code and there has been no conveyance of the property between separate entities, the auditor shall send notice to the owner of the property either by certified mail or, if the auditor has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record as defined in section 9.312 of the Revised Code that it is now subject to property taxation as a result of such action. The auditor shall send the notice at the same time the auditor certifies the real property tax duplicate to the county treasurer. The notice shall describe the property and indicate that the owner may reapply for tax exemption by filing an application for exemption as provided in section 5715.27 of the Revised Code, and that failure to file such an application within the proper time period will result in the owner having to pay the taxes even if the property continued to be used for an exempt purpose.

(B) If the auditor failed to send the notice required by this section, and if the owner of the property subsequently files an application for tax exemption for the property for the current tax year, the tax commissioner or county auditor may grant exemption to the property, and the commissioner or auditor shall remit all taxes and penalties for each prior year since the property was reentered on the tax list, notwithstanding division (A) of section 5713.081 of the Revised Code.
