



Ohio Revised Code

Section 5713.20 Adding omitted property to tax list.

Effective: June 15, 2004

Legislation: House Bill 168 - 125th General Assembly

(A) If the county auditor discovers that any building, structure, or tract of land or any lot or part of either, has been omitted from the list of real property, the auditor shall add it to the list, with the name of the owner, and ascertain the taxable value thereof and place it opposite such property. The county auditor shall compute the sum of the simple taxes for the preceding years in which the property was omitted from the list of real property, not exceeding five years, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be computed. No penalty or interest shall be added to the amount of taxes so computed.

The county auditor shall order the county treasurer to correct the duplicate of real property accordingly, and shall certify to the county treasurer the sum of taxes determined by the county auditor under this section to be due on the omitted property. The county treasurer thereupon shall notify the owner by certified mail, return receipt requested, of the sum of taxes due, and inform the owner that the owner may enter into an omitted tax contract with the county treasurer to pay the taxes in installments, or that the owner, if the owner desires, may pay the amount of such taxes into the county treasury.

(B) An omitted tax contract entered into under this section for the payment of taxes in installments shall require that the installments be payable at the times and in the amounts specified by the county treasurer in the contract. The owner may request, and the treasurer shall allow, an omitted tax contract providing for payment in installments over no fewer than two years; however, the treasurer shall not permit a contract to provide for payment in installments over more than five years. Each installment payment shall be apportioned among the several funds for which the taxes on the omitted property would have been assessed had the property not been omitted, and shall be applied to the items of taxes charged in the order in which they became due. If an installment payment is not received by the county treasurer when due, or any payment of current taxes is not made when due, the contract becomes void, and the county treasurer shall order payment of the entire outstanding balance of taxes determined to be due under this section in one lump-sum payment.