



Ohio Revised Code

Section 5719.04 Tax list and duplicate of delinquent personal and classified property taxes - publication - notice of lien - certificate of jeopardy - stay of collection.

Effective: June 16, 2026

Legislation: Senate Bill 101

(A) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code, the county auditor shall make a tax list and duplicates thereof of all general personal and classified property taxes remaining unpaid, as shown by the county treasurer's books and the list of taxes returned as delinquent by the treasurer to the auditor at such settlement. The county auditor shall also include in such list all taxes assessed by the tax commissioner pursuant to law which were not charged upon the tax lists and duplicates on which such settlements were made nor previously charged upon a delinquent tax list and duplicates pursuant to this section, but the auditor shall not include taxes specifically excepted from collection pursuant to section 5711.32 of the Revised Code. Such tax list and duplicates shall contain the name of the person charged, the last known address of the person charged, and the amount of such taxes, and the penalty, due and unpaid, and shall set forth separately the amount charged or chargeable on the general and on the classified list and duplicate. The auditor shall deliver one such duplicate to the treasurer on the first day of December, annually. Upon receipt of the duplicate the treasurer may prepare and mail tax bills to all persons charged with such delinquent taxes. Each bill shall include a notice that the interest charge prescribed by section 5719.041 of the Revised Code has begun to accrue.

The auditor shall cause a copy of the delinquent personal and classified property tax list and duplicate provided for in this division to be published twice within sixty days after delivery of such duplicate to the treasurer in a newspaper of general circulation in the county. The newspaper shall meet the requirements of section 7.12 of the Revised Code. The auditor may publish the tax list on a preprinted insert in the newspaper. The cost of the second publication of the list shall not exceed three-fourths of the cost of the first publication of the list.

Before such publication, the auditor shall cause a display notice of the forthcoming publication of such delinquent personal and classified property tax list to be inserted once a week for two consecutive weeks in a newspaper of general circulation in the county. Copy for such display notice



shall be furnished by the auditor to the newspaper selected to publish such delinquent tax lists simultaneously with the delivery of the duplicate to the treasurer. Publication of the delinquent lists may be made by a newspaper in installments, provided that complete publication thereof is made twice during said sixty-day period.

The office of the county treasurer shall be kept open to receive the payment of delinquent general and classified property taxes from the day of delivery of the duplicate thereof until the final publication of the delinquent tax list. The name of any taxpayer who, prior to seven days before either the first or second publication of said list, pays such taxes in full or enters into a delinquent tax contract to pay such taxes in installments pursuant to section 5719.05 of the Revised Code shall be stricken from such list, and the taxpayer's name shall not be included in the list for that publication.

The other such duplicate, from which shall first be eliminated the names of persons whose total liability for taxes and penalty is less than one hundred dollars, shall be filed by the auditor on the first day of December, annually, in the office of the county recorder, and the same shall constitute a notice of lien and operate as of the date of delivery as a lien on the lands and tenements, vested legal interests therein, and permanent leasehold estates of each person named therein having such real estate in such county. Such notice of lien and such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor whose rights have attached prior to the date of such delivery. Such duplicate shall be kept by the county recorder in the official records, and indexed under the name of the person charged with such tax. No fee shall be charged by the county recorder for the services required under this section.

The auditor shall add to the tax list made pursuant to this section all such taxes omitted in a previous year when assessed by the auditor or finally assessed by the tax commissioner pursuant to law, and by proper certificates cause the same to be added to the treasurer's delinquent tax duplicate provided for in this section, and, in proper cases, file notice of the lien with the recorder, as provided in this section.

If the authority making any assessment believes that the collection of such taxes will be jeopardized by delay, such assessing authority shall so certify on the assessment certificate thereof, and the auditor shall include a certificate of such jeopardy in the certificate given by the auditor to the treasurer. In such event, the treasurer shall proceed immediately to collect such taxes, and to enforce



the collection thereof by any means provided by law, and the treasurer may not accept a tender of any part of such taxes; but the person or the representatives of the person against whom such assessment is made may, in the event of an appeal to the tax commissioner therefrom, obtain a stay of collection of the whole or any part of the amount of such assessment by filing with the treasurer a bond in an amount not exceeding double the amount as to which the stay is desired, with such surety as the treasurer deems necessary, conditioned upon the payment of the amount determined to be due by the decision of the commissioner which has become final, and further conditioned that if an appeal is not filed within the period provided by law, the amount of collection which is stayed by the bond will be paid on notice and demand of the treasurer at any time after the expiration of such period. The taxpayer may waive such stay as to the whole or any part of the amount covered by the bond, and if as the result of such waiver any part of the amount covered by the bond is paid, then the bond shall be proportionately reduced on the request of the taxpayer.

(B) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code, the auditor shall make a separate list and duplicate, prepared as prescribed in division (A) of this section, of all general personal and classified property taxes that remain unpaid but are excepted from collection pursuant to section 5711.32 of the Revised Code. The duplicate of such list shall be delivered to the treasurer at the time of delivery of the delinquent personal and classified property tax duplicate.