



Ohio Revised Code

Section 5721.04 Apportionment of expenses of publishing delinquent tax lists and display notices.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th General Assembly

The proper and necessary expenses of publishing the delinquent tax lists, delinquent vacant land tax lists, and display notices provided for by sections 5719.04 and 5721.03 of the Revised Code shall be paid from the county treasury as county expenses are paid, and the board of county commissioners shall make provision for them in the annual budget of the county submitted to the budget commission, and shall make the necessary appropriations. If the board fails to make such appropriations, or if an appropriation is insufficient to meet such an expense, any person interested may apply to the court of common pleas of the county for an allowance to cover the expense, and the court shall issue an order instructing the county auditor to issue a warrant upon the county treasurer for the amount necessary. The order by the court shall be final and shall be complied with immediately.

The aggregate amount paid for publication may be apportioned by the county auditor among the taxing districts in which the lands on each list are located in proportion to the amount of delinquent taxes so advertised in such subdivision, or the county auditor may charge the property owner of land on a list a flat fee established under section 319.54 of the Revised Code for the cost of publishing the list and, if the fee is not paid, may place the fee upon the tax duplicate as a lien on the land, to be collected as other taxes. Thereafter, the auditor, in making the auditor's semiannual apportionment of funds, shall retain at each semiannual apportionment one half the amount apportioned to each such taxing district. The amounts retained shall be credited to the general fund of the county until the aggregate of all amounts paid in the first instance out of the treasury have been fully reimbursed.
