



Ohio Revised Code

Section 5721.12 Delinquent entry transferred each year.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

The county auditor shall transfer the entry "Delinquent" from the tax list and duplicate of one year to the tax list and duplicate of the next year, and if the land has been transferred, this entry "Delinquent" shall follow the land in the new owner's name, unless the taxes, assessments, interest, and penalty have been paid.
