



## Ohio Revised Code

### Section 5721.22 Correction of duplicate when erroneously returned delinquent.

Effective: March 25, 1987

Legislation: House Bill 602 - 116th General Assembly

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If the taxes and assessments charged on land or lots are regularly paid in full, and such land is erroneously returned delinquent, and the land is listed on the delinquent land tax certificate record or master list of delinquent lands, the county auditor shall correct the duplicate and issue an abatement for penalties and interest added to such land on account of such error, the same as provided for in making errors on the tax duplicate.

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