AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #514900

Ohio Revised Code

Section 5721.46 Determining delinquent taxes charged against minerals are uncollectible.

Effective: February 25, 1998
Legislation: House Bill 371 - 122nd General Assembly

If the county treasurer, by means of the remedies provided by law or otherwise, determines that delinquent lands containing or producing minerals or any rights to minerals, as separately listed and taxed from the fee of the soil pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, have appeared on the delinquent land list and duplicate for five years and that taxes charged against those minerals or rights to minerals have become uncollectible, the county treasurer shall certify that determination, together with the reasons for the determination, to the county board of revision and the prosecuting attorney. If the board of revision and the prosecuting attorney determine that the taxes are uncollectible, the board of revision and the prosecuting attorney shall certify their finding to the county auditor, who shall cause the taxes to be stricken from the general tax list and duplicate of real and public utility property and from the delinquent tax list and duplicate.