



Ohio Revised Code

Section 319.32 Rounding off fractions.

Effective: October 1, 1987

Legislation: House Bill 96 - 117th General Assembly

(A) In determining the amount of taxes to be levied upon the real and personal property subject to such taxes, if the amount chargeable against a piece of real property or upon the personal property of any person contains a fractional part of a cent, and such fraction exceeds five mills, it shall be entered as a whole cent, but if such fraction is five mills or less, it shall be dropped. In all cases where the whole amount of taxes upon the personal property of a person does not amount to two dollars, the county auditor shall not enter it upon the tax list if such person has no other taxable property. In all cases where the whole amount of taxes, penalties, and assessments for the current tax year charged and payable against a parcel of real property is less than two dollars, the auditor may reduce such amount to zero on the tax list and duplicate in which case such parcel shall not be charged with taxes, penalties, and assessments for the current tax year.

(B) If the whole amount of taxes, penalties, interest, and assessments chargeable against a parcel of real property or upon the personal property of any person contains a fractional part of a dollar, and that fractional part of a dollar exceeds fifty cents, the county auditor may increase it to the next whole dollar. If the fractional part is fifty cents or less, it may be dropped.
