



Ohio Revised Code

Section 319.40 Omitted taxes shall be charged.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

When the county auditor is satisfied that lots or lands on the tax list or duplicate have not been charged with either the county, township, municipal corporation, or school district tax, he shall charge against it all such omitted tax for the preceding years, not exceeding five years, unless in the meantime such lands or lots have changed ownership, in which case only the taxes chargeable since the last change of ownership shall be so charged.
