



Ohio Revised Code

Section 319.48 Real property tax suspension list of taxes uncollectible except through foreclosure or through foreclosure and forfeiture.

Effective: May 25, 1994

Legislation: House Bill 404 - 120th General Assembly

(A) The county auditor shall maintain a real property tax suspension list of tracts and lots certified to him under section 323.33 of the Revised Code as being charged with delinquent amounts most likely uncollectible except through foreclosure or through foreclosure and forfeiture. Tracts and lots on the list shall be listed in the same form and order or sequence as on the general tax list of real and public utility property. The list also shall include a description of the tract or lot and the name of the person under whom it is listed.

(B) When the county auditor enters current taxes and delinquent amounts on the general tax list and duplicate of real and public utility property under section 319.30 of the Revised Code, he shall enter against a tract or lot that is on the suspension list only the current taxes levied against the tract or lot; he shall not enter on the general tax list and duplicate the delinquent taxes, penalties, and interest charged against the tract or lot. Instead, he shall indicate on the general tax list and duplicate with an asterisk or other marking that the tract or lot appears on the real property tax suspension list, that delinquent taxes, penalties, and interest stand charged against it, and that the amount of the delinquency may be obtained through the county auditor or treasurer.

(C) If a tract or lot is foreclosed upon or foreclosed upon and forfeited for payment of delinquent taxes, penalties, and interest or is redeemed by the owner or another authorized taxpayer, the county auditor shall immediately strike the tract or lot from the real property tax suspension list.
