



## Ohio Revised Code

### Section 323.33 Delinquent amounts most likely uncollectible except through foreclosure or through foreclosure and forfeiture.

Effective: May 25, 1994

Legislation: House Bill 404 - 120th General Assembly

---

If a county treasurer determines, for a tract or lot of real property on the delinquent land list and duplicate on which no taxes have been paid for at least five years, that the delinquent amounts are most likely uncollectible except through foreclosure or through foreclosure and forfeiture, he may certify that determination together with his reasons for it to the county board of revision and the prosecuting attorney. If the board of revision and the prosecuting attorney determine that the delinquent amounts are most likely uncollectible except through foreclosure or through foreclosure and forfeiture, they shall certify that determination to the county auditor. Upon receipt of the determination, the county auditor shall place the tract or lot on the real property tax suspension list maintained under section 319.48 of the Revised Code.

---