



## Ohio Revised Code

### Section 5705.62 Payment of tax.

Effective: March 15, 1979

Legislation: House Bill 318 - 112th General Assembly

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The tax imposed by section 5705.61 of the Revised Code is due and payable on the dates for the payment of real property taxes as provided under section 323.12 of the Revised Code. Payment shall be made to the county treasurer of the county in which the property in which the interest is held is located. If the payments of the tax are not made when due and payable, a penalty of ten per cent of the taxes due and payable shall be imposed and collected in addition to the tax.

One year after taxes, charged against an interest in land subject to taxation under section 5705.61 of the Revised Code, or any part of such taxes, are not paid within the time prescribed, the county treasurer shall enforce the lien of such taxes against the interest and any penalties thereon, by civil action in his name as treasurer, for the sale of the interest, in the court of common pleas of the county in the same way mortgage liens are enforced.

Upon application of the plaintiff, the court of common pleas shall advance such cause on the docket, so that it may be first heard.

No tax imposed under this section shall be a lien on the real property in which the interest is held.

It is sufficient, having made proper parties to the suit, for the treasurer to allege in his bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto.

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