



Ohio Revised Code

Section 5713.081 Collecting delinquent taxes on publicly owned property.

Effective: March 22, 2012

Legislation: House Bill 225 - 129th General Assembly

(A) No application for real property tax exemption and tax remission shall be filed with, or considered by, the tax commissioner or county auditor in which tax remission is requested for more than three tax years, and the commissioner or auditor shall not remit more than three years' taxes, penalties, and interest.

(B) All taxes, penalties, and interest, that have been delinquent for more than three years, appearing on the general tax list and duplicate of real property which have been levied and assessed against parcels of real property owned by the state, any political subdivision, or any other entity whose ownership of real property would constitute public ownership, shall be collected by the county auditor of the county where the real property is located. The auditor shall deduct from each distribution made by the auditor the amount necessary to pay the tax delinquency from any revenues or funds to the credit of the state, any political subdivision, or any other entity whose ownership of real property would constitute public ownership thereof, passing under the auditor's control, or which come into the auditor's possession, and such deductions shall be made on a continuing basis until all delinquent taxes, penalties, and interest noted in this section have been paid.

(C) As used in division (B) of this section, "political subdivision" includes townships, municipalities, counties, school districts, boards of education, all state and municipal universities, park boards, and any other entity whose ownership of real property would constitute public ownership.
