



Ohio Revised Code

Section 5719.03 Credit of advance payment of taxes - payment date - late payment penalty - partial payments.

Effective: October 27, 2000

Legislation: House Bill 493 - 123rd General Assembly

(A) The county auditor shall preserve all receipts showing the advance payment of taxes. At the time of making up the general personal and the classified tax list and duplicate, the auditor shall enter thereon opposite the name of each person charged with taxes the amount of the advance payment made, as a credit against the amount of taxes charged thereon against such person.

(B) Each person charged with taxes on a general personal property or a classified property tax duplicate shall pay the full amount of such taxes, less the amount of advance payment credited on the duplicate, on or before the twentieth day of September, or a day as extended pursuant to section 5719.031 of the Revised Code.

(C) A tax is paid on or before the dates set forth in this section if the tax payment is received by the county treasurer on or before the last day for payment of such tax, or is received after such date in an envelope that was postmarked by the United States postal service on or before the last day for payment of such tax. In the event there is more than one date of postmark on the envelope, the earliest date imprinted by the United States postal service shall be the date of payment. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(D) When an installment of taxes is not paid within the time prescribed by this section, or within the time so prescribed as extended pursuant to section 5719.031 of the Revised Code, a penalty of ten per cent of the amount due and unpaid shall accrue when the county treasurer closes the treasurer's office for business on the last day so prescribed, but if the taxes are paid within ten days subsequent to the last day prescribed, the treasurer shall waive the collection of, and the auditor shall remit one-half of, the penalty.

(E) A county treasurer may accept partial payments of taxes. Any overpayment shall be refunded by the treasurer in the manner most convenient to the treasurer. When the amount tendered and accepted



is less than the amount due, the unpaid balance shall be treated as other unpaid taxes and, except when the unpaid amount is the penalty, the treasurer shall notify the taxpayer of such deficiency.

If the taxpayer files with the payment of taxes a copy of an application to the county auditor for remission of penalty, or the payment is received within ten days after the last day the taxes may be paid without penalty, the county treasurer shall accept a partial payment in which the only unpaid amount is the penalty for late payment.