



Ohio Revised Code

Section 5719.031 Delay in delivery of general personal or classified property tax duplicate.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

When, because of an emergency as defined in section 323.17 of the Revised Code or because of a delay in delivery of the preliminary assessment certificates pursuant to section 5711.25 of the Revised Code the county auditor determines that the general personal or classified property tax duplicate cannot be delivered to the county treasurer by the time fixed by section 319.29 or 319.34 of the Revised Code, such delivery may be delayed for up to thirty days. Upon making said determination, the auditor shall, by written notice, inform the treasurer of the fact and of the cause of such delay and of the day upon which such delivery will be made. Upon issuance of said notice the time for payment of the taxes charged on the duplicate shall be extended for the same period of time after the time fixed for payment by division (B) of section 5719.03 of the Revised Code.

Immediately after delivery to the treasurer of the general personal and classified property tax duplicates as prescribed in sections 319.29 and 319.34 of the Revised Code or this section, the treasurer shall prepare and mail a tax bill to each person in whose name property has been listed and assessed on either duplicate. Such tax bill shall be mailed at least twenty days prior to the last day prescribed by law for payment of any portion of such taxes without penalty.
