



Ohio Revised Code

Section 5719.083 Relocation of delinquent tax payer.

Effective: July 2, 1984

Legislation: House Bill 115 - 115th General Assembly

In making return of the delinquent list of personal property to the county auditor, the county treasurer shall note on the margin of such list the county and state to which the delinquent taxpayer has removed, or in which he resides, with the date of his removal, if such treasurer is able to ascertain such fact.

Immediately after the settlement with the auditor, the treasurer shall make and forward to the treasurer of the county to which a delinquent taxpayer has removed, or in which he resides, a statement of taxes assessed and not paid, specifying the value of the property on which levied and the amount levied, plus any penalty and interest thereon, to which he shall add twenty-five per cent of the tax so levied if such taxpayer left the county in which the taxes were levied after the time required by section 319.29 of the Revised Code for the auditor to deliver the tax duplicate to the treasurer. If he left the county previous to such time, the treasurer shall not add the twenty-five per cent.
