



Ohio Revised Code

Section 5721.02 Collection of delinquent taxes.

Effective: October 27, 2000

Legislation: House Bill 493 - 123rd General Assembly

The office of the county treasurer shall be kept open to receive the payment of delinquent real property taxes, from the date of the delivery of the delinquent land duplicate provided for in section 5721.011 of the Revised Code, until the final publication of the delinquent tax list and the delinquent vacant land tax list as provided in section 5721.03 of the Revised Code, in order that the name of any taxpayer appearing on either list, who prior to seven days before the first publication of that list pays the delinquent taxes in full, may be stricken from that list and in order that the name of each person appearing on either list, who prior to seven days before the publication of that list enters into a delinquent tax contract under section 323.31 of the Revised Code to pay the delinquent taxes in installments, may be stricken from that list or an asterisk may be entered in the margin next to the person's name. If payment in full is made subsequent to the first publication and prior to seven days before the second publication of either list, the name of the taxpayer shall be eliminated from the second publication.
