

Ohio Revised Code

Section 5721.13 Delinquent land tax certificate - master list of delinquent tracts.

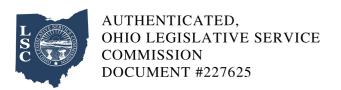
Effective: March 27, 1991

Legislation: House Bill 576 - 118th General Assembly

(A) One year after certification of a delinquent land list, the county auditor shall make in duplicate a certificate, to be known as a delinquent land tax certificate, of each delinquent tract of land, city or town lot, or part of city or town lot contained in the delinquent land list, upon which the taxes, assessments, charges, interest, and penalties have not been paid, describing each tract of land or city or town lot in the same manner as it is described on the delinquent tax list and the amount of the taxes, assessments, charges, interest, and penalties due and unpaid, and stating that the amount has been certified to the county prosecuting attorney as delinquent. The certificate shall be signed by the auditor or his deputy, and the original certificate shall be filed with the prosecuting attorney.

(B)(1) Twenty-eight days after the final publication of the delinquent vacant land tax list pursuant to section 5721.03 of the Revised Code if such list was published, the county auditor shall make in duplicate a certificate, to be known as the delinquent vacant land tax certificate, for each tract of land contained in the delinquent vacant land tax list upon which the taxes, assessments, charges, interest, and penalties have not been paid. The certificate shall describe each tract of land in the same manner as it is described in the list and the amount of taxes, assessments, charges, interest, and penalties due and unpaid. The certificate also shall state that the tract of land identified in it has been certified to the county prosecuting attorney for foreclosure as provided in section 323.25 or 5721.18 of the Revised Code, or for foreclosure and forfeiture as provided in section 5721.14 of the Revised Code. The certificate shall be signed by the auditor or his deputy, and the original certificate shall be filed with the prosecuting attorney.

(2) The auditor shall determine the fair market value of each tract of land for which he prepares a certificate under division (B)(1) of this section and shall compare that value to the total amount of the delinquent taxes, assessments, charges, interest, and penalties levied against that tract of land. If the auditor determines that the delinquent taxes, assessments, charges, interest, and penalties levied against the tract of land exceed its fair market value, he shall include a statement of that fact and the fair market value of the tract of land in the delinquent vacant land tax certificate.



(C) In lieu of making a separate delinquent land tax certificate or delinquent vacant land tax certificate for each delinquent tract, lot, or part of lot contained in the delinquent land list and for each tract of delinquent vacant land contained in the delinquent vacant land tax list, the county auditor may compile in duplicate a master list of delinquent tracts and a master list of delinquent vacant tracts, each of which contains the same information with respect to each such tract, lot, or part of lot that is required on a delinquent land tax certificate or a delinquent vacant land tax certificate. The auditor shall sign each master list and file each original list with the county prosecuting attorney.