



Ohio Revised Code

Section 5721.27 Erroneous charge of taxes.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

When any tract of land, or city or town lot is returned delinquent for nonpayment of taxes or assessments, and placed on the duplicate of the succeeding year, and the owner or person liable to pay the taxes produces the receipt of the county treasurer for such taxes and assessments of the preceding year, the county auditor or treasurer shall not make the deduction from the duplicate, of such taxes, assessments, interest, and penalty but it shall be chargeable to the treasurer as if such receipt had not been produced. The treasurer shall receive such receipt in discharge of the tax or assessment for the year it is returned delinquent, with the penalty; and the auditor shall credit such treasurer with the amount and shall forthwith collect such taxes.
