



## Ohio Revised Code

### Section 323.08 Publishing schedule of tax rates and effective rates.

Effective: April 9, 2025

Legislation: House Bill 497

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(A) After certifying the tax list and duplicate pursuant to section 319.28 of the Revised Code, the county auditor shall deliver a list of the tax rates, tax reduction factors, and effective tax rates assessed and applied against each of the two classes of property of the county to the county treasurer, who shall immediately cause a schedule of such tax rates and effective rates to be published using at least one of the following methods:

- (1) In the print or digital edition of a newspaper of general circulation in the county;
- (2) On the official public notice web site established under section 125.182 of the Revised Code;
- (3) On the web site and social media account of the county.

Alternatively, in lieu of such publication, the county treasurer may insert a copy of such schedule with each tax bill mailed. Such schedule shall specify particularly the rates and effective rates of taxation levied for all purposes on the tax list and duplicate for the support of the various taxing units within the county, expressed in dollars and cents for each one thousand dollars of valuation. The effective tax rates shall be printed in boldface type.

(B) The county treasurer shall publish notice of the date of the last date for payment of each installment of taxes once a week for two successive weeks before such date using at least one of the following methods:

- (1) In the print or digital edition of a newspaper of general circulation within the county;
- (2) On the official public notice web site established under section 125.182 of the Revised Code;
- (3) On the web site and social media account of the county.



The notice shall contain notice that any taxes paid after such date will accrue a penalty and interest and that failure to receive a tax bill will not avoid such penalty and interest. The notice shall contain a telephone number that may be called by taxpayers who have not received tax bills.

(C) As used in this section and section 323.131 of the Revised Code, "effective tax rate" means the effective rate after making the reduction required by section 319.301, but before making the reduction required by section 319.302 of the Revised Code.