



## Ohio Revised Code

### Section 323.13 Tax bill mailed or delivered - failure to receive bill.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

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Except as provided in section 323.134 of the Revised Code, immediately upon receipt of any tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in section 323.12 or 323.17 of the Revised Code, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on such duplicate with taxes or to an agent designated by such person, the tax bill prescribed by the commissioner of tax equalization under section 323.131 of the Revised Code. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by such person, a second tax bill showing the amount due at the time of the second tax collection. The second-half tax bill shall be mailed or delivered at least twenty days prior to the close of the second-half tax collection period. The treasurer shall maintain a record of the person or agent to whom each bill is mailed or delivered.

After delivery of the delinquent land duplicate as prescribed in section 5721.011 of the Revised Code, the county treasurer may prepare and mail to each person in whose name property therein is listed an additional tax bill showing the total amount of delinquent taxes appearing on such duplicate against such property. The tax bill shall include a notice that the interest charge prescribed by division (B) of section 323.121 of the Revised Code has begun to accrue.

A change in the mailing address of any tax bill shall be made in writing to the county treasurer.

Upon certification by the county auditor of the apportionment of taxes following the transfer of a part of a tract or lot of real estate, and upon request by the owner of any transferred or remaining part of such tract or parcel, the treasurer shall cause to be prepared and mailed or delivered to such owner a tax bill for the taxes allocated to the owner's part, together with the penalties, interest, and other charges.

Failure to receive any bill required by this section does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of section 5715.39 of the Revised Code,



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avoid any penalty, interest, or charge for such delay.