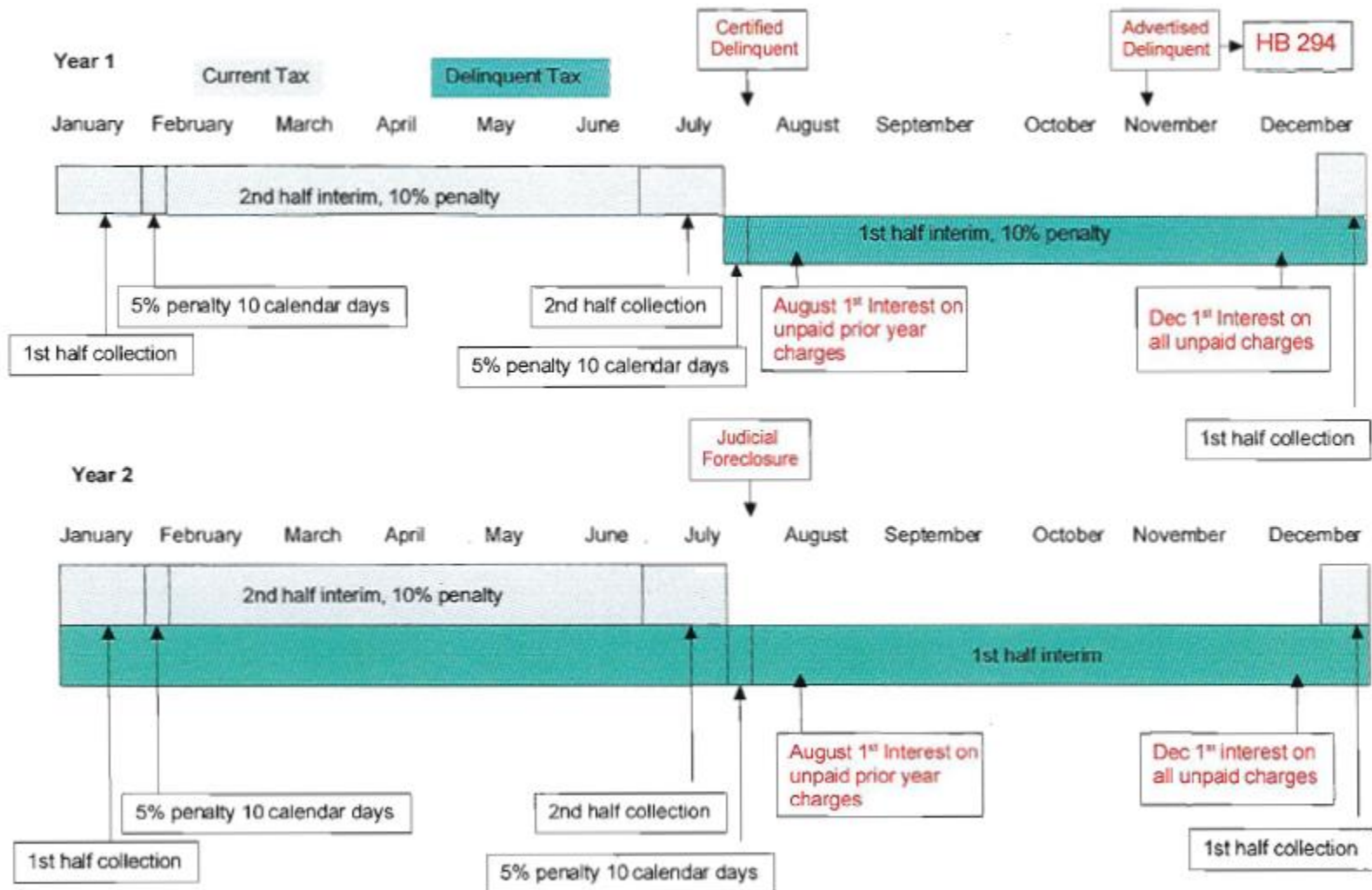


Tax Cycles



LATE PAYMENTS/DELINQUENT TAXES

- Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency (O.R.C. 323.131 (A)(3)(a).
- O.R.C. 323.131 Form and contents of tax bill:
- (A)(3)(a) “Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency.” Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.
- This amendment changes and makes consistent with existing law, the required language to be found in the statutory notice of tax delinquency. The notice shall now read “Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency.” This notice is now consistent with existing RC section 323.25 which permits foreclosure 60 days after a property is certified delinquent.
- Amended by 130th General Assembly File No. TBD, SB 172, § 1, effective 9/4/2014.

Tax Cycles

