



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

JOURNAL ENTRY

Date: **SEP 23 2020**

Entry Number: 20-09-0234

Re: The form and content of the real estate tax bill and receipt to be used by the county treasurers of the 88 counties of Ohio

This day the Tax Commissioner came to consider the matter of prescribing the form and content of the real estate tax bill and receipt to be used by the county treasurers of the 88 counties of Ohio for tax year 2020, pursuant to sections 323.131 and 5715.30 of the Ohio Revised Code.

The real estate tax bill and receipt shall provide space for the following information on each tract, lot or parcel of real property.

1. Tax year and the half (first or second)
2. Final date for payment
3. Taxing district
4. Gross tax rate (optional)
5. The effective tax rate (The words "effective tax rate" must appear in boldface type.)
6. Non-business credit rollback factor (R.C. 319.302)
7. Owner-occupancy credit rollback factor (R.C. 323.152(B))
8. Owner's name and address
9. Parcel number/tax account number
10. Description of property
11. Taxable value of the land
12. Taxable value of the improvements
13. Total taxable value of land and improvements
14. Homestead reduction in value (R.C. 323.152(A))
15. Delinquent general taxes, penalties and interest
16. Delinquent special assessments, water charges, penalties and interest
17. 10% Penalty from first half collection
18. Gross general taxes
19. Tax reduction (R.C. 319.301)
20. Subtotal (optional)
21. Non-business credit (R.C. 319.302) for qualifying levies
22. Owner-occupancy credit on homesteads (R.C. 323.152(B)) for qualifying levies
23. Homestead reduction in taxes (R.C. 323.152(A))
24. Childcare credit (R.C. 323.16) for qualifying properties
25. The tax reduction that results from a partial exemption for homesteads if granted by the County Commissioners under R.C. 323.158. This line is required only in Hamilton County since Hamilton County is the only county that will ever be able to grant this partial exemption.
26. Nuisance abatement credits allowed under R.C. 505.06(D) and 715.263(D)

27. Current net taxes due
28. Current special assessments due
29. Current water charges
30. CAUV recoupment charges
31. Omitted taxes
32. Error adjustments
33. Current net taxes, special assessments, water charges, and CAUV recoupment charges due for the half
34. The following notice to comply with R.C. 323.131(A)(3)(a):

- i. "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."

35. The following notice to comply with R.C. 323.131(A)(3)(b):

- i. "Notice: If the taxes charged against this parcel have been reduced by the owner-occupancy credit for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

- ii. If the taxes charged against this parcel have not been reduced by the owner-occupancy credit and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at [insert the address and telephone number of the county auditor's office]."

36. The following notice to comply with R.C. 323.131(A)(4) (only for parcels on the tax suspension list under R.C. 319.48):

- i. "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due."

37. The following notice to comply with R.C. 323.131(B). This line is required only for Butler, Cuyahoga, Franklin, Hamilton, Lake, Lorain, Lucas, Mahoning, Montgomery, Stark, Summit, Trumbull, and Warren Counties.

"If the real property for which this bill is issued is used as residential rental property and an owner's current contact information has not been filed with the county auditor, the required information must be filed with the auditor within sixty days of receipt of this bill. Failure to file the information or to update incorrect information in a timely manner may result in the assessment of a penalty of up to \$150 following each tax bill

for which the information is not filed. See Revised Code sections 5323.01, .02 and .99 or the county auditor for more information."

38. Provision for receipt for taxpayer
39. Distribution of taxes to political subdivisions (optional)
40. True (market) value of land (optional)
41. True (market) value of improvements (optional)
42. Total true (market) value of land and improvements (optional)
43. Notice to comply with R.C. 323.122(F):

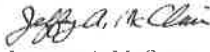
"The county treasurer shall include a notice of, and information about, the extension provided in R.C. 323.122 for members of the National Guard or reserve components of the U.S. Armed Forces that are called to active duty. This notice may be in the form, and contain the content, prescribed by the treasurer without the approval of the Tax Commissioner. Alternatively, this notice requirement may be satisfied by providing notice and information to a newspaper of general circulation in the county when the tax bills are mailed. This notice requirement applies to all tax bills mailed under R.C. 323.13. "

The above general requirements of the real estate tax bill and receipt may be utilized in any readily understandable format so that the required contents conform with the particular clerical and accounting systems employed by the county without further approval of the Tax Commissioner.

Even though items 15 and 16 show interest combined with the delinquencies, the county treasurer may show all or any part of the accumulated interest separately on the tax bill in any format the treasurer wishes, without further approval of the Tax Commissioner. In addition, the notices required by items 35, 36, and 37 may be placed on the tax bill or mailed with the tax bill on separate sheets of paper, whichever is more convenient, without further approval of the Tax Commissioner.

It is ordered that a copy of this entry be certified to each county auditor and treasurer.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL


JEFFREY A. McCLAIN
TAX COMMISSIONER

/s/ Jeffrey A. McClain

Jeffrey A. McClain
Tax Commissioner

SW/MH