



**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: 20-09-0236

Re: The form and content of the county auditor's tax list and county treasurer's duplicate of real and public utility property to be used by the county auditors and 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 county auditor's tax list and county treasurer's duplicate of real and public utility property to be used by the county auditors and county treasurers of the 88 counties for tax year 2019 and thereafter, pursuant to the provisions of sections 319.28 and 5715.30 of the Ohio Revised Code.

The tax list and duplicate of real and public utility property shall provide space for the following information on each tract, lot or parcel of real property.

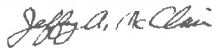
1. Taxing district
2. Owner's name and address
3. Parcel number
4. Description of property
5. Taxable value of the land
6. Taxable value of the improvements
7. Total taxable value of land and improvements
8. Homestead reduction in value
9. Net taxes, special assessments, water charges, penalties and interest from previous years
10. Interest charged on delinquent taxes on December 1
11. Gross general taxes due December 31
12. Tax reduction (R.C. 319.301)
13. Subtotal
14. Non-Business Credit rollback factor
15. Owner Occupancy Credit rollback factor
16. Senior or disabled person's homestead reduction in taxes
17. Childcare Credit (R.C. 323.16) for qualifying properties
18. Nuisance abatement credits allowed under R.C. 505.06(D) and 715.263(D)
19. Net taxes due December 31
20. Special assessments due December 31
21. Current water charges due December 31
22. Omitted taxes due December 31
23. Error adjustments for first half collection
24. Net taxes, special assessments, water charges, penalties and interest due December 31
25. 10% Penalty
26. Gross general taxes due June 20
27. Tax reduction (R.C. 319.301)
28. Subtotal

29. Non-Business Credit (10% Rollback (R.C. 319.302) for qualifying levies)
30. Owner Occupancy Credit (2-1/2% Rollback (R.C. 323.152(B) for qualifying levies)Senior or disabled person's homestead reduction in taxes
31. Childcare Credit (R.C. 323.16) for qualifying properties
32. Nuisance abatement credits allowed under R.C. 505.06(D) and 715.263(D)
33. Net taxes due June 20
34. Special assessments due June 20
35. Current water charges due June 20
36. Omitted taxes due June 20
37. Error adjustments for second half collection
38. Net taxes, special assessments, water charges, penalties, and interest due June 20
39. 10% Penalty
40. Interest charged the first day of the month following second-half closing

The above general requirements of the tax list and duplicate may be utilized in any readily understandable format, so that the required contents will conform with the particular clerical and accounting systems employed in the county offices without further approval of 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