

Section 323.131 Ohio Revised Code

(1) NOTICE: If the taxes are not paid within 60 days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency.

(2) 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 31st 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. 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 373 South High Street, 21st Floor, Columbus, Ohio 43215, or by phone at 614-525-4663.

(3) NOTICE: 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 for 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 information is not filed. See Ohio Revised Code sections 5323.01, 5323.02 and 5323.99 or contact the county auditor's office at 373 South High Street, 19th Floor, Columbus, Ohio 43215, or by phone at 614-525-4663.

Interest is charged against delinquent real estate taxes twice each year as follows:

1. On the first day of the month following the close of the 2nd half collection, interest is charged against all prior year delinquent taxes. Current taxes billed during the present calendar year are excluded from this interest calculation.
2. On December 1st of each year, interest is charged against all delinquent taxes unpaid as of December 1st.

Penalty: A late payment penalty of 5% is assessed against the current taxes when full payment is made within 10 days after the tax collection due date, 10% thereafter. (A private meter postmark on the envelope is not a valid postmark for establishing the payment date.)

Other Information

HomeStead Exemption: To qualify for the Homestead Exemption you must show proof of household income of less than \$30,500 in addition to being 65 or older or permanently disabled. Effective January 2017, household required income will be increased to \$31,500. Call the county auditor's office at 614-525-3240 for more detailed information.

Pay Taxes Online: <http://treasurer.franklincountyohio.gov>
We offer the ability to pay your taxes by electronic check with no additional service charges. If you pay by credit card, you will be assessed a 2.35% convenience fee by the credit card processor.

Active Service Extension Act: may provide eligible active duty military personnel to take more time to pay their real estate taxes without penalty or interest. For information on this program, contact the treasurer's office at 614-525-3431.

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| Real Estate Information | 614-525-3438 |
| Homestead Exemption | 614-525-3240 |
| Property Valuation | 614-525-4663 |
| Special Assessments..... | 614-525-3205 |

If you enclose with your payment a stamped, self-addressed envelope with sufficient postage, the Treasurer will return a receipt for the tax payment. Otherwise, your cancelled check is your receipt.

Ohio Revised Code section 323.13 requires that any mailing address change for property tax bills be made in writing to the county treasurer. If you wish to change the mailing address of your tax bill, please complete the form below and return it with your payment, in the enclosed envelope.

Parcel Number

Address Change: (Please print using blue or black ink.)

Mailing Addressee: _____

New Mailing Address: _____

City/State/Zip: _____

Owner's Signature: _____ Date: _____

Email Address: _____