

## **DELINQUENT TAXES - ADVERTISING OF DELINQUENCIES**

Advertise Delinquent Real Estate Taxes - §5721.03; §5721.06

Advertise Forfeited Lands - §5723.05

Prepare Advertisements for Delinquent Lands - §315.18

Each year, at the conclusion of the respective collection periods, the Auditor prepares a Delinquent Duplicate. One copy is given to the Treasurer, who then attempts to collect the delinquent taxes. The Auditor must then advertise the Delinquent Duplicate (List) twice. The advertisement must be in English in a newspaper of general paid circulation in the County. Prior to the publication of the List, the Auditor must also publish once a week for two weeks a display notice. This notice has certain wording prescribed by statute.

The Auditor, from information supplied by the Treasurer, must delete the names of all taxpayers who have paid their delinquencies, entered into undertakings with the Treasurer, or are bankrupt. In those cases where publication deadlines prevent deletion, an asterisk is to be placed by the names. The Auditor cannot publish any Delinquent Real Estate that was published in a prior advertisement, unless a different tax year has become delinquent.

In the case of Delinquent Real Estate Taxes, the Treasurer may foreclose one year after publication. Therefore the accuracy of the publications is paramount.

After the Treasurer has unsuccessfully tried twice to sell at public auction any foreclosed real property, the land is forfeited to the State of Ohio. The Auditor, as agent of the State, must then advertise the sale of forfeited lands. The advertising requirements are substantially the same as for Delinquent Real Estate as far as notices and frequency.

