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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 255  
134<sup>th</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 255's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Rep. Lipps

**Local Impact Statement Procedure Required:** No

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### Highlights

- Allowing county auditors to make the required second publication of the delinquent tax list on a county maintained or approved website could reduce costs counties incur for having this information presented in print newspapers.

### Detailed Analysis

The bill could reduce costs that county auditors incur for publishing delinquent tax lists. Under current law, both a display notice announcing the forthcoming publication of a delinquent tax list and the list itself must be printed twice in a newspaper of general circulation within the county. The bill allows for the second publication of the delinquent tax list to appear on a county maintained or approved website, but retains the requirement that the second display notice be printed in the newspaper.

If a county opts to present the second required listing of delinquent taxes online instead of in the newspaper, the extent of the potential cost savings will depend on the number of properties on the delinquent tax list and newspaper advertising rates for these notices, both which will vary considerably by county. The delinquent tax list for Cuyahoga County on November 10, 2020, published in the form of a newspaper insert, was 20 pages long, each page containing three columns of information.<sup>1</sup> Under current law, counties can recover the costs for printing the delinquent tax list in one of two ways: (1) by assessing costs to taxing units within the county proportionally according to the share of delinquent taxes owed to each taxing unit, or (2) assessing the costs against each property with delinquent taxes.

HB0255IN/lb

<sup>1</sup> <https://fiscalofficer.cuyahogacounty.us/en-US/GIS/DelPublication.aspx> (accessed on May 3, 2021).