



OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

Fiscal Note & Local Impact Statement

Bill: H.B. 458 of the 132nd G.A.

Status: As Introduced

Sponsor: Reps. Lipps and Ryan

Local Impact Statement Procedure Required: No

Subject: Authorizes publication of the second required county delinquent property tax list online

Local Fiscal Highlights

- Allowing for online publication of the second required advance display notice and delinquent property tax list could reduce public notification costs for counties.

Detailed Fiscal Analysis

Under current law, a county auditor is required to compile and publish a delinquent tax list identifying those lands with delinquent property taxes in a newspaper of general circulation. This includes an advance display notice preceding the publication of the tax list. Both the display notice and the list itself must appear in a newspaper of general circulation twice within 60 days after the auditor certifies this list to the county treasurer. Authorizing a county auditor to publish the second required display notice and delinquent property tax list on a website maintained or approved by the county could ultimately reduce advertising costs for counties.

Publication costs depend on the length of the delinquent property list and the rate paid by that particular county for its newspaper publication. Generally, newspaper advertisement rates are charged by "square column inch." In most newspapers, a full-page advertisement is measured as six columns by 21 inches, or 126 column inches. As an example, *The Columbus Dispatch's* standard per column inch advertising rate is \$246.¹ However, legal notice rates are generally less expensive than standard advertising rates. Furthermore, when feasible, the county auditor may use an insert to the paper for this notice, an alternative that can be less expensive than on-page advertising.

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¹ Information accessed at <http://www.gaebler.com/Cost-of-Newspaper-Advertising-In-Columbus---OH> on November 26, 2018.