



Ohio Revised Code

Section 319.45 Certificate to treasurer as to moneys collected.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

(A) In making the settlement required by sections 319.43 and 319.44 of the Revised Code, the county auditor shall carefully examine the tax duplicate and ascertain, from the entries of taxes, interest, and penalty paid in whole or in part, and from such other sources of information as are within the auditor's reach, the true amount collected by the county treasurer on account of each of the several taxes charged on such duplicate, the amount remaining in the hands of the treasurer payable to each fund, and shall give to the treasurer separate certificates, in duplicate, of the separate sums found to have been collected by the treasurer.

(B) In making each of those settlements, the county auditor, except as provided in division (B) of section 319.43 of the Revised Code, shall apportion any delinquent taxes, penalties, and interest among the several taxing districts in the same proportions that the amount of real and public utility property taxes levied by each district in the preceding tax year bears to the amount of real and public utility property taxes levied by all such districts in the preceding tax year.
