



Ohio Revised Code

Section 319.50 Certificates issued to treasurer by auditor - duplicates to tax commissioner.

Effective: March 31, 2003

Legislation: House Bill 198 - 124th General Assembly

(A) In making each June settlement required by section 319.49 of the Revised Code, the county auditor shall carefully examine the duplicate certificates and receipts for the advance payment of taxes and ascertain from such certificates and receipts, 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 reported thereby, and the amount remaining in the hands of the treasurer payable to each fund, and shall give the treasurer separate certificates, in duplicate, of the separate sums found to have been received by the treasurer.

(B) In making each October settlement required by such section, the auditor shall carefully examine and ascertain from the entries of taxes, interest, and penalties paid in part, and from such other sources of information as are within the auditor's reach, the true amount collected by the treasurer on account of each of the several taxes charged on the duplicates, and the amount remaining in the hands of the treasurer payable to each fund, and shall give the treasurer separate certificates, in duplicate, of the separate sums found to have been collected by the treasurer.

(C) In making either settlement required under section 319.49 of the Revised Code, the county auditor shall apportion delinquent taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by the district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year, and shall apportion assessments and other charges among the taxing districts in the order in which they became due.

(D) Within ten days after making each settlement provided for in this section, the auditor shall transmit to the tax commissioner a duplicate of each of the several certificates and abstracts required to be made in such settlements.