



Ohio Revised Code

Section 5705.63 Distributing tax revenue.

Effective: March 15, 1979

Legislation: House Bill 318 - 112th General Assembly

The total amount of taxes and penalties collected under section 5705.62 of the Revised Code shall be distributed semiannually, at the same time distribution is made of real estate and public utility taxes, in the following manner: four per cent shall be allowed as compensation to the county auditor for his service in assessing the taxes, and two per cent shall be allowed as compensation to the county treasurer for the services he renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county's general fund, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing districts of the county in which the property in which the taxable interest is held is located and paid in the same ratio as real estate and public utility taxes are distributed for the benefit of the taxing district. The taxes levied and revenues collected under this section shall be in lieu of any general property tax.

Taxes charged on the delinquent lists of the county auditor and county treasurer for five consecutive years may be removed by the county board of revision in the manner provided in section 5719.06 of the Revised Code, if the board deems such taxes uncollectible.
