



## Ohio Revised Code

### Section 5715.36 County to pay assessment and hearing expenses of tax commissioner.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

---

(A) Any expense incurred by the tax commissioner as to the annual assessment of real property in any taxing district shall be paid out of the treasury of the county in which such district is located upon presentation of the order of the commissioner certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same. All money paid out of the county treasury under authority of this division and section 5703.30 of the Revised Code shall be charged against the proper district, and amounts paid by the county shall be retained by the auditor from funds due such district at the time of making the semiannual distribution of taxes.

(B) Any expense incurred by the board of tax appeals as to the hearing of any appeal from a county budget commission with respect to the allocation of the local government fund or the county public library fund shall be paid out of the treasury of the county involved upon presentation of the order of the board certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same. At the time the local government fund or the county public library fund is distributed, all money which had been paid out of the county treasury for such expenses shall be deducted by the county auditor from the fund involved in the appeal. The amount so deducted by the county auditor shall be forthwith returned to the general fund of the county.

(C) An amount equal to the sum of the expenses incurred by the board of tax appeals as to any of the following shall be paid out of the general fund of the county in which such property is located upon presentation of the order of the board certifying the amount thereof to the county auditor, who shall thereupon issue a warrant therefor upon the general fund of the county and direct the warrant to the county treasurer, who shall pay the same:

(1) The hearing of any appeal from a county board of revision under section 5717.01 of the Revised Code;



(2) An appeal from any finding, computation, determination, or order of the tax commissioner made with respect to the assessment or exemption of real property under section 5717.02 of the Revised Code. At the time of each settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, there shall be deducted from the taxes included in such settlement and paid into the county general fund in the same manner as the fees allowed the county treasurer on amounts included in such settlement, the amounts paid out under this division since the preceding settlement. Each deduction shall be apportioned among the taxing districts within which the property that was the subject of the appeal is located in proportion to their relative shares of their respective taxes included in the settlement.