



## Ohio Revised Code

### Section 5731.47 Payment of fees of officers and expenses of county auditor.

Effective: June 29, 2004

Legislation: Senate Bill 189 - 125th General Assembly

---

The fees of the sheriff or other officers for services performed under this chapter and the expenses of the county auditor shall be certified by the county auditor by a report filed with the tax commissioner. If the tax commissioner finds that those fees and expenses are correct and reasonable in amount, the tax commissioner shall indicate approval of the fees and expenses in writing to the county auditor. The county auditor shall pay those fees and expenses out of the undivided estate tax fund. The county auditor then shall deduct, from the amount required to be credited to each of the funds or boards of education listed or referred to in division (A) of section 5731.48 of the Revised Code, a pro rata share of the amount so paid. The pro rata share shall be computed on the basis of the proportions of the gross taxes levied and paid under this chapter that are required to be credited to the funds or boards of education listed or referred to under that section. The county auditor shall draw warrants payable from those taxes on the county treasurer in favor of the fee funds or officers personally entitled to the fees and expenses.

---