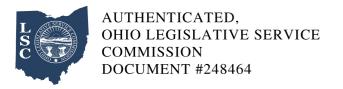# Ohio Revised Code

Section 321.34 Advance payment to local authorities.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

(A)(1) When the local authorities by resolution so request, the county auditor shall pay township fiscal officers, treasurers of municipal corporations, the treasurer of any board of education, and the treasurer of any other political subdivision or taxing district whose funds derived from taxes or other sources are payable by law to the county treasurer, any money that may be in the county treasury to the accounts of the local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which the request is made. The auditor and county treasurer shall retain any amounts needed to make the payments of obligations of local political subdivisions or taxing districts as are required by law to be paid directly by the county authorities.

(2)(a) For purposes of this section, in addition to the moneys payable under division (A)(1) of this section, money in the county treasury to the account of a board of education that is to be included in the settlement required under division (C) of section 321.24 of the Revised Code shall be paid to the treasurer when the board of education, by resolution, so requests.

(b) The money becomes lawfully applicable to the purposes of the fiscal year in which the request is made upon the adoption of the resolution making the request if that resolution specifies the board's intent to use the money for the purposes of the fiscal year in which the request is made.

(B) The auditor, in making the advance payment, shall draw separate warrants for the payments for that part of the funds allocated to the general fund of the subdivision and the part allocated to service the debt charges of the subdivision. That part of the advance payment allocated to the servicing of debt charges shall be payable to the officer, board of trustees, or commission of the subdivision charged with the payment and retirement of the bonds and notes of such subdivision, and shall be used for no other purpose. Any officer, board, or commission receiving the advance payment shall return a certificate, in the form prescribed by the tax commissioner, to the auditor that the funds so advanced and received have been paid into the bond

retirement fund.

(C) Upon the request, in like form, of any board of public library trustees or board of township park commissioners for which a share of the undivided classified property taxes collected in the county has been allowed and fixed by the budget commission, the auditor may, prior to the first day of April, in any year, pay to the treasurer of the board, from any undivided tax funds in the county treasury, an amount not exceeding twenty-five per cent of the board's share of the undivided classified property taxes; but the auditor and county treasurer shall retain an amount sufficient to meet all other requests for payments which have been made under this section or can be reasonably anticipated prior to such first day of April. On or after the first day of April, all amounts paid out of undivided tax funds shall be reimbursed to the funds from which they have been paid and charged against the share of the board of library trustees or board of township park commissioners in the undivided classified property tax fund.

(D) The request of a local authority for payment or advance payment under this section of any money in the county treasury to the accounts of the local authorities in no way abrogates the right of a county treasurer to advance payment of current year unpaid taxes or current year delinquent taxes under section 321.341 of the Revised Code, and to retain the penalties and interest on those taxes upon their collection as authorized by that section. Nothing in this section prohibits a county treasurer from making an advance payment to a local authority under section 321.341 of the Revised Code, notwithstanding that a local authority has not requested advance payment by resolution as otherwise provided in this section.