

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #237455

## Ohio Revised Code Section 131.20 Appeal from findings.

Effective: January 16, 1980 Legislation: House Bill 44 - 113th General Assembly

Within five days after a finding of release and discharge is made pursuant to section 131.19 of the Revised Code, a taxpayer of the county, township, municipal corporation, or school district may appeal therefrom to the court of common pleas of the county. Until such appeal is finally determined, the finding and other proceedings shall not effect a release and discharge. Notice in writing of the intention to appeal shall be filed with the clerk, treasurer, or auditor of the board or legislative authority making the finding within five days. Within thirty days after such finding, a transcript thereof and of the other proceedings shall be filed in the court and docketed as other cases.

The court shall proceed to try and determine the question whether public funds were lost by the fault or negligence of the treasurer or clerk. If it is found that the funds were so lost, the finding of the board or legislative authority ordering the discharge shall be vacated. If it is found that the funds were not so lost, the finding shall remain in full force and the court shall cause its judgment to be certified to the board or legislative authority making such finding.