



Ohio Revised Code

Section 319.14 Account current with county treasurer.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

The county auditor shall keep an accurate account current with the county treasurer, showing all moneys paid into the treasury, the amount of such moneys, the time when, by whom, from what source, and to what fund paid, and showing all moneys paid out, the amount of such moneys, the time when, to whom, for what purpose, and from what fund paid. Upon the receipt of the daily statement of the county treasurer required by section 321.09 of the Revised Code, the auditor shall enter on his account current, as a charge to the treasurer, the amount of tax collected as shown by such statement, in the following manner:

- (A) Collections of estate tax to be credited to the undivided estate tax fund;

 - (B) Collections of other taxes and assessments of whatever kind to be credited to the undivided general tax fund.
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