



Ohio Revised Code

Section 319.49 Settlement by auditor with treasurer for taxes - certification of delinquent tax and assessment list by treasurer - liability of treasurer.

Effective: November 28, 1969

Legislation: Senate Bill 305 - 108th General Assembly

On or before the thirtieth day of June and on or before the thirty-first day of October of each year the county auditor shall attend at his office to make settlement with the county treasurer and ascertain the amount of general personal and classified property taxes with which such treasurer is to stand charged. At each October settlement, the auditor shall take from the duplicates previously put into the hands of the treasurer for collection a list of all such taxes as the treasurer has been unable to collect, describing in such list the assessments on which such delinquent taxes are charged, as described on the duplicates, and note on the list, in a marginal column, the several reasons assigned by the treasurer why such taxes could not be collected. Such list shall be signed by the treasurer, who shall testify to the correctness of the list, under oath to be administered by the auditor. After deducting the amount of such taxes as returned delinquent and the collection fees allowed the treasurer from the several taxes charged on the duplicates in a just and ratable proportion, the treasurer shall be held liable for the balance of such taxes. After first correcting any error which may have occurred in the apportionment of taxes at any previous settlement, the auditor shall certify the balance due the state, the balance due the county, and the balance due each other taxing district, and shall record such list of delinquencies in his office forthwith.
