



Ohio Revised Code

Section 5721.021 Employing collectors to collect delinquent taxes.

Effective: June 15, 2004

Legislation: House Bill 168 - 125th General Assembly

If the board of county commissioners serving a county with a population of at least two hundred thousand deems it necessary, it may, with the consent of the prosecuting attorney, authorize the county treasurer to employ collectors to collect the delinquent taxes on the list mentioned in section 5721.011 of the Revised Code, or part thereof, and fix the compensation of such collectors, and provide for the reasonable and necessary expenses of such collectors in the pursuit of their duties, which shall be paid out of the county treasury. All such compensation and expenses shall be apportioned ratably by the county auditor among all the funds entitled to share in the distribution of the taxes. As used in this section, "delinquent taxes" has the same meaning as under division (E) of section 323.01 of the Revised Code.
