



## Ohio Revised Code

### Section 940.32 County auditor and county treasurer of one county to be fiscal agents of all counties.

Effective: January 1, 2016

Legislation: House Bill 64 - 131st General Assembly

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The county auditor and county treasurer of one of the counties represented by a joint board of county commissioners under section 940.31 of the Revised Code, to be designated by the joint board, shall ex officio become the fiscal agents of all the participating counties. Such auditor shall certify to the auditor of the other counties a schedule of any taxes or assessments to be levied for the improvement, and the auditor of such other county shall proceed forthwith to place such tax or assessment upon the duplicates. Taxes or assessments so certified for collection to an auditor of another county are a lien on the land within such county from the date such certificate is received by the auditor of such other county. The treasurer of each county shall proceed to collect the same pursuant to the orders made in the proceedings of the joint board, and such taxes or assessments when collected shall be paid to the treasurer for the joint board. The auditor and treasurer shall receive and account for such funds in the same manner as they would for taxes or assessments collected within their county. The treasurer and auditor with their bondspersons are liable on their official bonds for any misappropriation of such funds. All warrants for the payment of costs in connection with the improvement shall be drawn by the auditor designated under this section, on the treasurer of the county, payable out of the fund designated by the joint board to receive moneys for the improvement.

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