

Chapter 321: TREASURER

321.24 Settlement by county treasurer with county auditor - allowance of fees

(A) On or before the fifteenth day of February, in each year, the county treasurer shall settle with the county auditor for all taxes and assessments that the treasurer has collected on the general duplicate of real and public utility property at the time of making the settlement. If the county treasurer has made or will make advance payments to the several taxing districts of current year unpaid taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under this division.

(B) On or before the thirtieth day of June, in each year, the treasurer shall settle with the auditor for all advance payments of general personal and classified property taxes that the treasurer has received at the time of making the settlement.

(C) On or before the tenth day of August, in each year, the treasurer shall settle with the auditor for all taxes and assessments that the treasurer has collected on the general duplicates of real and public utility property at the time of making such settlement, not included in the preceding February settlement. If the county treasurer has made or will make advance payments to the several taxing districts of the current year delinquent taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under this division.

(D) On or before the thirty-first day of October, in each year, the treasurer shall settle with the auditor for all taxes that the treasurer has collected on the general personal and classified property duplicates, and for all advance payments of general personal and classified property taxes, not included in the preceding June settlement, that the treasurer has received at the time of making such settlement.

(E) In the event the time for the payment of taxes is extended, pursuant to section 323.17 of the Revised Code, the date on or before which settlement for the taxes so extended must be made, as herein prescribed, shall be deemed to be extended for a like period of time. At each such settlement, the auditor shall allow to the treasurer, on the moneys received or collected and accounted for by the treasurer, the treasurer's fees, at the rate or percentage allowed by law, at a full settlement of the treasurer.

(F) Within thirty days after the day of each settlement of taxes required under divisions (A) and (C) of this section, the treasurer shall certify to the tax commissioner any adjustments that have been made to the amount certified previously pursuant to section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the preceding tax year under section 319.302 of the Revised Code, less one-half of the amount computed for all taxing districts in that county for the current fiscal year under section 5703.80 of the Revised Code for crediting to the property tax administration fund. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges which the auditor and treasurer would have been authorized to receive had such section not been in effect and that amount had been levied and collected as taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes. The amount distributed to each taxing district shall be reduced by the total of the amounts computed for the district under section 5703.80 of the Revised Code, but the reduction shall not exceed the amount that otherwise would be distributed to the taxing district under this division. The tax commissioner shall make available to taxing districts such information as is sufficient for a taxing district to be able to determine the amount of the reduction in its distribution under this section.

(G)(1) Within thirty days after the day of the settlement required in division (D) of this section, the county treasurer shall notify the tax commissioner that the settlement has been completed. Upon receipt of that notification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to the amount certified under former section 319.311 of the Revised Code and paid in the state's fiscal year 2003 multiplied by the percentage specified in division (G)(2) of this section. The payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall distribute the amount thereof among the various taxing districts of the county as if it had been levied, collected, and settled as personal property taxes. The amount received by a taxing district under this division shall be apportioned among its funds in the same proportion as the current year's personal property taxes are apportioned.

(2) Payments required under division (G)(1) of this section shall be made at the following percentages of the amount certified under former section 319.311 of the Revised Code and paid under division (G)(1) of this section in the state's fiscal year 2003:

(a) In fiscal year 2004, ninety per cent;

- (b) In fiscal year 2005, eighty per cent;
- (c) In fiscal year 2006, sixty-four per cent;
- (d) In fiscal year 2007, forty per cent;
- (e) In fiscal year 2008, thirty-two per cent;
- (f) In fiscal year 2009, sixteen per cent.

After fiscal year 2009, no payments shall be made under division (G)(1) of this section.

(H)(1) On or before the fifteenth day of April each year, the county treasurer shall settle with the county auditor for all manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(2) On or before the fifteenth day of September each year, the county treasurer shall settle with the county auditor for all remaining manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(3) If the time for payment of such taxes is extended under section 4503.06 of the Revised Code, the time for making the settlement as prescribed by divisions (H)(1) and (2) of this section is extended for a like period of time.

(I) On or before the second Monday in September of each year, the county treasurer shall certify to the tax commissioner the total amount by which the manufactured home taxes levied in that year were reduced pursuant to section 319.302 of the Revised Code . Within ninety days after the receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to the amount certified by the treasurer . Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges that the auditor and treasurer would have been authorized to receive had such section not been in effect and that amount had been levied and collected as manufactured home taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as manufactured home taxes.

Amended by 128th General Assembly File No. 9, HB 1, § 101.01, eff. 7/17/2009.

Effective Date: 06-15-2004; 06-30-2005; 2008 SB353 04-07-2009

321.261 Delinquent tax and assessment collection fund

(A) Five per cent of all delinquent real property, personal property, and manufactured and mobile home taxes and assessments collected by the county treasurer shall be deposited in the delinquent tax and assessment collection fund, which shall be created in the county treasury. Except as otherwise provided in division (D) of this section, the moneys in the fund, one-half of which shall be appropriated by the board of county commissioners to the treasurer and one-half of which shall be appropriated to the county prosecuting attorney, shall be used only for the following purposes:

(1) By the county treasurer and the county prosecuting attorney in connection with the collection of delinquent real property, personal property, and manufactured and mobile home taxes and assessments including proceedings related to foreclosure of the state's lien for such taxes against such property;

(2) With respect to any portion of the amount appropriated to the county treasurer for the benefit of the county land reutilization corporation organized under Chapter 1724 of the Revised Code, whether by transfer to or other application on behalf of, the county land reutilization corporation. Upon the deposit of amounts in the delinquent tax and assessment collection fund of the county, any amounts allocated at the direction of the treasurer to the support of the county land reutilization corporation shall be paid out of such fund to the corporation upon a warrant of the county auditor.

(B) During the period of time that a county land reutilization corporation is functioning as such on behalf of a county, the board of county commissioners, upon the request of the county treasurer, may designate by resolution that an additional amount, not exceeding five per cent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes and assessments, shall be deposited in the delinquent tax and assessment collection fund and be available for appropriation by the board for the use of the corporation. Any such amounts so deposited and appropriated under this division shall be paid out of the delinquent tax and assessment collection fund to the corporation upon a warrant of the county auditor.

(C) Annually by the first day of December, the treasurer and the prosecuting attorney each shall submit a report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund. Each report shall specify the amount appropriated to the office during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of

how the amount appropriated has been expended in connection with delinquent tax collection activities or land reutilization, and an estimate of the amount that will be credited to the fund during the ensuing calendar year.

The annual report of a county land reutilization corporation required by section 1724.05 of the Revised Code shall include information regarding the amount and use of the moneys that the corporation received from the delinquent tax and assessment collection fund of the county.

(D)(1) In any county, if the county treasurer or prosecuting attorney determines that the amount appropriated to the office from the county's delinquent tax and assessment collection fund under division (A) of this section exceeds the amount required to be used as prescribed by that division, the county treasurer or prosecuting attorney may expend the excess to prevent residential mortgage foreclosures in the county and to address problems associated with other foreclosed real property. The amount used for that purpose in any year may not exceed the amount that would cause the fund to have a reserve of less than twenty per cent of the amount expended in the preceding year for the purposes of division (A) of this section. The county treasurer or prosecuting attorney may not expend any money from the fund for the purpose of land reutilization unless the county treasurer or prosecuting attorney obtains the approval of the county investment advisory committee established under section 135.341 of the Revised Code.

Money authorized to be expended under division (D)(1) of this section shall be used to provide financial assistance in the form of loans to borrowers in default on their home mortgages, including for the payment of late fees, to clear arrearage balances, and to augment moneys used in the county's foreclosure prevention program. The money also may be used to assist municipal corporations or townships in the county, upon their application to the county treasurer, prosecuting attorney, or the county department of development, in the nuisance abatement of deteriorated residential buildings in foreclosure, or vacant, abandoned, tax-delinquent, or blighted real property, including paying the costs of boarding up such buildings, lot maintenance, and demolition.

(2) In a county having a population of more than one hundred thousand according to the department of development's 2006 census estimate, if the county treasurer or prosecuting attorney determines that the amount appropriated to the office from the county's delinquent tax and assessment collection fund under division (A) of this section exceeds the amount required to be used as prescribed by that division, the county treasurer or prosecuting attorney may expend the excess to assist townships or municipal corporations located in the county as provided in division (D)(2) of this section, provided that the combined amount so expended each year in a county shall not exceed three million dollars.

Upon application for the funds by a township or municipal corporation, the county treasurer and prosecuting attorney may assist the township or municipal corporation in abating foreclosed residential nuisances, including paying the costs of securing such buildings, lot maintenance, and demolition. At the prosecuting attorney's discretion, the prosecuting attorney also may apply the funds to costs of prosecuting alleged violations of criminal and civil laws governing real estate and related transactions, including fraud and abuse.

Amended by 128th General Assembly File No. 9, HB 1, § 101.01, eff. 10/16/2009.

Effective Date: 03-30-1999; 2008 HB359 09-30-2008; 2008 SB353 04-07-2009

321.263 County land reutilization fund

A county land reutilization fund shall be established in the county treasury of each county in which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code and in which the county treasurer has made advance payments under section 321.341 of the Revised Code. The county treasurer shall credit all penalties and interest on the current year unpaid taxes and the current year delinquent taxes advanced to the fund as provided under section 321.341 of the Revised Code when the current year unpaid taxes and current year delinquent taxes are collected.

Any amount in the county land reutilization corporation fund appropriated by a board of county commissioners shall be paid to the corporation, upon its written request, by the county treasurer upon the warrant of the county auditor. At the end of the year immediately following the year in which an amount was deposited in the county land reutilization corporation fund, any balance of that amount remaining in the fund shall be encumbered for the repayment of any borrowed money, and interest accrued thereon, that was used to make an advance payment under section 321.341 of the Revised Code, and that has not yet been repaid. The balance remaining in the fund from any amount deposited in the fund shall be determined as if all amounts deposited into the fund are drawn from the fund on a first-in, first-out basis. The amount encumbered shall not exceed the county's aggregate liability for the borrowed money and interest, and shall be determined as if the liability were to be discharged on the termination or maturity date of the instrument under which the money was borrowed. If the balance is not or will not be reserved for appropriation or reappropriation to the corporation in a succeeding fiscal year, it shall be transferred by the county treasurer to the undivided general tax fund of the county. Such amounts shall be apportioned and distributed to the appropriate taxing districts in the same manner as the distribution of delinquent taxes and assessments.

321.34 Advance payment to local authorities

(A)(1) When the local authorities by resolution so request, the county auditor shall pay township fiscal officers, treasurers of municipal corporations, the treasurer of any board of education, and the treasurer of any other political subdivision or taxing district whose funds derived from taxes or other sources are payable by law to the county treasurer, any money that may be in the county treasury to the accounts of the local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which the request is made. The auditor and county treasurer shall retain any amounts needed to make the payments of obligations of local political subdivisions or taxing districts as are required by law to be paid directly by the county authorities.

(2)(a) For purposes of this section, in addition to the moneys payable under division (A)(1) of this section, money in the county treasury to the account of a board of education that is to be included in the settlement required under division (C) of section 321.24 of the Revised Code shall be paid to the treasurer when the board of education, by resolution, so requests.

(b) The money becomes lawfully applicable to the purposes of the fiscal year in which the request is made upon the adoption of the resolution making the request if that resolution specifies the board's intent to use the money for the purposes of the fiscal year in which the request is made.

(B) The auditor, in making the advance payment, shall draw separate warrants for the payments for that part of the funds allocated to the general fund of the subdivision and the part allocated to service the debt charges of the subdivision. That part of the advance payment allocated to the servicing of debt charges shall be payable to the officer, board of trustees, or commission of the subdivision charged with the payment and retirement of the bonds and notes of such subdivision, and shall be used for no other purpose. Any officer, board, or commission receiving the advance payment shall return a certificate, in the form prescribed by the tax commissioner, to the auditor that the funds so advanced and received have been paid into the bond retirement fund.

(C) Upon the request, in like form, of any board of public library trustees or board of township park commissioners for which a share of the undivided classified property taxes collected in the county has been allowed and fixed by the budget commission, the auditor may, prior to the first day of April, in any year, pay to the treasurer of the board, from any undivided tax funds in the county treasury, an amount not exceeding twenty-five per cent of the board's share of the undivided classified property taxes; but the auditor and county treasurer shall retain an amount sufficient to meet all other requests for payments which have been made under this section or can be reasonably anticipated prior to such first day

of April. On or after the first day of April, all amounts paid out of undivided tax funds shall be reimbursed to the funds from which they have been paid and charged against the share of the board of library trustees or board of township park commissioners in the undivided classified property tax fund.

(D) The request of a local authority for payment or advance payment under this section of any money in the county treasury to the accounts of the local authorities in no way abrogates the right of a county treasurer to advance payment of current year unpaid taxes or current year delinquent taxes under section 321.341 of the Revised Code, and to retain the penalties and interest on those taxes upon their collection as authorized by that section. Nothing in this section prohibits a county treasurer from making an advance payment to a local authority under section 321.341 of the Revised Code, notwithstanding that a local authority has not requested advance payment by resolution as otherwise provided in this section.

Effective Date: 07-01-1989; 12-20-2005; 2008 SB353 04-07-2009

321.341 Advance payment of unpaid taxes to taxing districts

(A) Within one hundred twenty days after the last day on which the first installment of current taxes may be paid without penalty, the county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code, in the treasurer's sole discretion, may advance the payment of current year unpaid taxes that are due and payable to any of the taxing districts, upon presentation of the warrant by the county auditor. The treasurer may make advance payment of the current year unpaid taxes from one or more of the following:

- (1) Collections of taxes and assessments during the one-hundred-twenty-day period;
- (2) A line of credit established under section 307.781 or sections 135.341 and 321.36 of the Revised Code, or both;
- (3) Proceeds from the issuance of notes under section 133.082 of the Revised Code;
- (4) Any other source of funds lawfully available for that purpose.

(B) Within one hundred twenty days after the last day on which the second installment of current taxes may be paid without penalty, the county treasurer, in the treasurer's sole discretion, may advance the payment of current year delinquent taxes to any of the taxing districts, upon presentation of the warrant by the county auditor. The treasurer may make advance payment of the current year delinquent taxes from one or more of the following:

- (1) Collections of taxes and assessments during the one-hundred-twenty-day period;

(2) A line of credit established under section 307.781 or sections 135.341 and 321.36 of the Revised Code, or both;

(3) Proceeds from the issuance of notes under section 133.082 of the Revised Code;

(4) Any other source of funds lawfully available for that purpose.

(C) All advance payments made under this section shall be made in the same manner provided for advance payments under section 321.34 of the Revised Code. The county treasurer shall give notice by electronic or other means to a taxing district any time an advance payment is made to the district under this section. Upon the collection of the current year unpaid taxes and current year delinquent taxes upon which advances were made under this section from sources other than their collection, the treasurer shall deposit those current year unpaid taxes and current year delinquent taxes into a special account and shall apply them to the repayment of any moneys borrowed for the purpose of making those advance payments, including, but not limited to, delinquent tax anticipation notes issued under section 133.082 of the Revised Code, including the interest thereon; or the reimbursement of draws under a line of credit and the payment of the interest due thereon, that funded the advance payment in either or both cases. The treasurer shall be entitled to retain, upon collection, any penalty and interest that was or will be charged on the current year unpaid taxes and the current year delinquent taxes advanced under this section. The treasurer shall deposit all such penalties and interest collected in the county land reutilization corporation fund established under section 321.263 of the Revised Code. No taxing district receiving advance payment under division (A) or (B) of this section shall be entitled to receive payment of penalties or interest when penalties or interest are collected by the treasurer on those current year unpaid taxes and current year delinquent taxes so advanced.

(D) As used in the section:

(1) "Current taxes" has the same meaning as in section 323.01 of the Revised Code.

(2) "Current year unpaid taxes" means the aggregate amount of the first installment of current taxes that remain unpaid after the last day on which the first installment of such taxes may be paid without penalty.

(3) "Current year delinquent taxes" means the aggregate amount of current taxes that remain unpaid after the last day on which the second installment of such taxes may be paid without penalty.

Effective Date: 2008 SB353 04-07-2009

321.343 Authority for certain counties to authorize a county land reutilization corporation

A county treasurer of a county in which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code may enter into an agreement with the county land reutilization corporation for the benefit of the holders of debt obligations of the corporation for the repayment of which will be pledged the penalties and interest on current year unpaid taxes and current year delinquent taxes, as defined in and available under section 321.341 of the Revised Code. The pledge agreement may include, without limitation, a pledge by the county treasurer of and a grant of a security interest in the penalties and interest deposited into the county land reutilization fund to the payment of debt service on the debt obligations and a covenant of the county treasurer to continue to make the special tax advances authorized under section 321.341 of the Revised Code when the debt obligations remain outstanding if necessary to generate from the penalties and interest at least the amount needed to pay the debt service on the debt obligations when due. The penalties and interest so pledged and so deposited are immediately subject to the pledge and security interest without any physical delivery thereof or further act. The pledge and security interest are valid, binding, and enforceable against all parties having claims of any kind against the county land reutilization corporation or the county treasurer, irrespective of notice thereof, and such pledge and grant of a security interest creates a perfected security interest for all purposes of Chapter 1309. of the Revised Code, without the necessity for separation or delivery or possession of the pledged penalties and interest, or for the filing or recording of the document by which the pledge and security interest are created. The penalties and interest so deposited may be applied to the purposes for which pledged without necessity for any act of appropriation. The performance under this pledge agreement is expressly determined and declared to be a duty specifically enjoined by law upon the county treasurer and each officer and employee having authority to perform the duty of the county treasurer resulting from an office, trust, or station, within the meaning of section 2731.01 of the Revised Code, enforceable by writ of mandamus.

Added by 128th General Assembly File No. 31, HB 313, § 1, eff. 7/7/2010.

321.36 Unpaid or delinquent tax line of credit

The county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may enter into a current unpaid or delinquent tax line of credit with the county investment advisory committee for the purpose of borrowing money from the county treasury to make advance payment of the current year unpaid taxes or the current year delinquent taxes, or both, to the several taxing districts in accordance with section 321.341 of the Revised Code. The current unpaid or delinquent tax line of credit shall conform to the requirements of division (G) of section 135.341 of the Revised Code, and the county treasurer is hereby authorized to do all things necessary and appropriate for the execution and delivery of the line of credit under that division.

Effective Date: 2008 SB353 04-07-2009