OHIO
COUNTY TREASURER'S
MANUAL

Dave Yost · Auditor of State

November 2016

Dave Yost • Auditor of State

Dear County Treasurers:

I am pleased to present the Ohio County Treasurer's Manual (updated as of November, 2016) for your review and as a guide to the laws and requirements of the state.

The Auditor of State's office works diligently to ensure that our local partners have all the tools necessary to best serve the citizens of Ohio. This manual provides county cash managers with information on the powers and duties specific to your office. As changes and updates are made to the manual, you will be notified and sent any modifications.

The Auditor of State's Local Government Services (LGS) section also offers hands-on training and professional consultations on fiscal and procedural manners. LGS provides an array of services, such as financial forecasts, Generally Accepted Accounting Principles (GAAP) conversion assistance, annual financial report processing, fiscal distress assistance and financial management training for elected officials. For more information, you may contact LGS at 800-345-2519 or 614-466-4717.

We look forward to continuing our work with local partners to best serve the citizens of our great state. Our office is available to help, should the need arise.

Sincerely,

Dave Yost
Auditor of State

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OHIO COUNTY TREASURER'S MANUAL

November 2016
Transmittal Page

The format of the Ohio County Treasurer's Manual allows the Auditor's Office to send additional or replacement pages as we identify areas to be updated. For the November, 2016 update, the following pages changed due to the inclusion of revisions to pages 7, 9, 38, 57, 66, 67, 89, 94, 96, 97, 98, 101, 107, 109, 113, 114, 125, 138, 140, 141, 142, 143, 146, 147, 148, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 184, 186,200, 203, 204, 209, and 219.

There were very few laws passed during the prior year that affect aspects of the duties of Ohio County Treasurers, and there were no Attorney General opinions passed or issued that dealt with items in this manual. Ohio Revised Code Sections 323.47, 5715.39,149.43, and 2743.75, contain amendments that resulted in changes to the manual that can be found on pages 66, 67, 114, 203, 204, 205, 206, 207, 209, 210, 210, 211, and 212respectively.

There were no Ohio Revised Code Sections repealed in 2016.

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SECTION I

COUNTY TREASURER

County Treasurer's Manual

INTRODUCTION

The purpose of this manual is to address the powers and duties relevant to the position of county treasurer. This introduction provides a brief overview. The topics presented will be expanded further in the manual.

In county finance, responsibility for the financial decision making is divided between the auditor and the treasurer. The auditor is the chief accountant, responsible for executing transactions and maintaining financial and budgetary records. Other duties include real estate appraisal, calculation and preparation of the tax duplicate, and assessing taxes. The treasurer is the cash manager, functioning in a manner similar to a banker. This separation of power provides a system of checks and balances and streamlines operations. Good communication is essential between the two offices in order to properly process the workload.

As cash manager, the treasurer collects all cash received by the county. These receipts can be collected directly or indirectly received through the auditor. The treasurer's office makes all deposits. All county expenditures are made by warrant of the county auditor to the treasurer. The treasurer redeems warrants when presented by the bank. All transactions processed are posted by fund to the treasurer's records. Bank activity of the treasury is balanced with the depository on a daily basis. The treasurer provides evidence of this reconciliation to the auditor on a daily basis (form 6) to ascertain that both offices' records are in agreement.

The treasurer is the chief investment officer of the county. Through communication with the auditor, the treasurer should match investment timing with cash flow needs. The goal of investing public money is to protect the public money while trying to maximize returns using eligible investments purchased in compliance with the law.

A primary duty of the county treasurer is the role of tax collector. A tax bill is prepared based on information contained on the duplicate. The collection of real estate and manufactured homes (trailer) tax takes place in December and June. Settlement occurs in February and August. The treasurer also collects personal property tax, based on information provided on personal property tax returns. The collection takes place in April and September with settlement taking place in June and October. The treasurer keeps a detailed record of the collection status of each real estate parcel. Information regarding daily and cumulative year-to-date tax collections by taxing district is compiled using form 7.

Taxpayers not paying their tax bills within the allowable time incur interest and penalties. Taxpayers still owing tax after the date of settlement have their names placed on the delinquent tax list. The list, certified by the treasurer to the auditor, is published in newspapers having general circulation in the county. Payment of delinquent tax is coordinated through the treasurer's office. There are various payment plans available to taxpayers having financial difficulty. In some counties, at the option of the treasurer, a pre-payment plan may be established. This budget plan is especially useful for taxpayers on a fixed income. In cases where taxes owed are not collected through conventional means, the treasurer works with the county prosecutor in foreclosures and other collection proceedings.

Miscellaneous duties performed by the county treasurer include maintaining the bonds of several county officials and sitting on various boards. These boards are the County Budget Commission, the County Board of Revision, the Investment Advisory Board, the Microfilming Board and the Automatic Data Processing Board.

County Treasurer's Manual

CONTINUING EDUCATION Ohio Revised Code §321.46

(A) To enhance the background and working knowledge of county treasurers in governmental accounting, portfolio reporting and compliance, investments, and cash management, the Auditor of State and the Treasurer of State shall conduct education programs for persons elected for the first time to the office of county treasurer and shall hold biennial continuing education programs for persons who continue to hold the office of county treasurer. Education programs for newly elected county treasurers shall be held between the first day of December and first Monday of September next following that person's election to the office of the county treasurer. Similar initial training may also be provided to any county treasurer who is appointed to fill a vacancy or who is elected at a special election.

(B) (1) The Auditor of State shall determine the manner and content of the education programs in the subject areas of governmental accounting and portfolio reporting and compliance. In those areas, newly elected county treasurers shall take at least thirteen hours of education before taking office.

(2) The Treasurer of State shall determine the manner and content of the education programs in the subject areas of investment and cash management. In those areas, newly elected county treasurers shall take at least thirteen hours of education before taking office.

(3) (a) After completing one year in office, a county treasurer shall take not less than twenty-four hours of continuing education during each biennial cycle. For purposes of division (B)(3)(a) of this section, a biennial cycle for continuing education shall be every two calendar years after the treasurer's first year in office. The Treasurer of State shall determine the manner and content of the education programs in the subject areas of investments, cash management, the collection of taxes, ethics, and any other subject area that the Treasurer of State determines is reasonably related to the duties of the office of the county treasurer. The Auditor of State shall determine the manner and content of the education programs in the subject areas of governmental accounting, portfolio reporting and compliance, office management, and any other subject area that the Auditor of State determines is reasonably related to the duties of the office of the county treasurer.

(b) A county treasurer who accumulates more than twenty-four hours of continuing education in a biennial cycle described in division (B)(3)(a) of this section may credit the hours in excess of twenty-four hours to the next biennial cycle. However, regardless of the total number of hours earned, no more than six hours in the education programs determined by the Treasurer of State pursuant to division (B)(3)(a) of this section and six hours in the education programs determined by the Auditor of State pursuant to that division shall be carried over to the next biennial cycle.

(c) A county treasurer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the twenty-four hours of continuing education required in a biennial cycle under division (B)(3)(a) of this section.

CONTINUING EDUCATION Ohio Revised Code §321.46 (continued)

(C) The Auditor of State and the Treasurer of State may charge counties a registration fee that will meet actual and necessary expenses of the training of county treasurers, including instructors' fees, site acquisition costs, and the cost of course materials. The necessary personal expenses of county treasurers as a result of attending the training programs shall be borne by the counties the treasurers represent.

(D) The Auditor of State and the Treasurer of State may allow any other interested person to attend any of the education programs that are held pursuant to this section, provided that before attending any such education program, the interested person shall pay to either the Auditor of State or the Treasurer of State the full registration fee set for the education program.

(E) (1) If a county treasurer fails to complete the initial education programs required by this section before taking office, the treasurer's authority to invest county funds and to manage the county portfolio immediately is suspended, and this authority is transferred to the county's investment advisory committee until full compliance with the initial education programs is determined by the Treasurer of State.

(2) If a county treasurer fails to complete continuing education programs as required by this section, the county treasurer is subject to divisions (B) to (E) of section 321.47 of the Revised Code, including possible suspension of the treasurer's authority to invest county funds and to manage the county portfolio and transfer of this authority to the county's investment advisory committee.

(F) (1) Notwithstanding divisions (B) and (E) of this section, a county treasurer who fails to complete the initial or continuing education programs required by this section shall invest only in the Ohio subdivisions fund pursuant to division (A)(6) of section 135.35 of the Revised Code, in no load money market mutual funds pursuant to division (A)(5) of section 135.35 of the Revised Code, or in time certificates of deposit or savings or deposit accounts pursuant to division (A)(3) of section 135.35 of the Revised Code.

(2) A county treasurer who has failed to complete the initial education programs required by this section and invests in other than the investments permitted by division (F)(1) of this section immediately shall have the county treasurer's authority to invest county funds and to manage the county portfolio suspended, and this authority shall be transferred to the county's investment advisory committee until full compliance with the initial education programs is determined by the Treasurer of State.

(3) If a county treasurer fails to complete continuing education programs required by this section and invests in other than the investments permitted by division (F)(1) of this section, the county treasurer is subject to divisions (B) to (E) of section 321.47 of the Revised Coded, including possible suspension of the treasurer's authority to invest county funds and to manage the county portfolio and transfer of this authority to the county's investment advisory committee.

(G) (1) There is hereby created in the state treasury the county treasurer education fund, to be used by the Treasurer of State for actual and necessary expenses of education programs held pursuant to this section and section 135.22 of the Revised Code. All registration fees collected by the Treasurer of State under this section and section 135.22 of the Revised Code shall be paid into that fund.

CONTINUING EDUCATION Ohio Revised Code §321.46 (continued)

(2) All registration fees collected by the Auditor of State under this section shall be paid into the Auditor of State training program fund established under section 117.44 of the Revised Code.

(H) The Treasurer of State, with the advice and consent of the Auditor of State, may adopt reasonable rules not inconsistent with this section for the implementation of this section.

NOTIFICATION OF CONTINUING EDUCATION Ohio Revised Code §321.47

(A) By the fifteenth day of January following completion of each biennial cycle described in division (B)(3)(a) of section 321.46 of the Revised Code, the Auditor of State shall notify the Treasurer of State of the continuing education hours completed under the Auditor of State's supervision by each county treasurer for that biennial cycle pursuant to section 321.46 of the Revised Code.

(B) By the thirty-first day of January following completion of each biennial cycle described in division (B)(3)(a) of section 321.46 of the Revised Code, the Treasurer of State shall determine whether any county treasurer has failed to comply with the county treasurer's continuing education requirements pursuant to section 321.46 of the Revised Code and, by certified mail, shall notify any county treasurer who has not complied with the requirements. The notice shall contain all of the following:

(1) Notification that the county treasurer is deficient in continuing education hours;

(2) Notification that if the county treasurer believes the Treasurer of State's records are in error, the county treasurer has one month to submit proof to the Treasurer of State that the county treasurer is in compliance with the continuing education requirements;

(3) Notification that completion of the continuing education requirements also may be obtained by attending courses approved by the Auditor of State or the Treasurer of State, but that the county treasurer must comply fully with the continuing education requirements and that the Treasurer of State must have proof of full compliance by the last day of April following completion of each biennial cycle;

(4) Notification that if the county treasurer has failed to comply fully with the continuing education requirements by the last day of April following completion of each biennial cycle, the Treasurer of State will notify the prosecuting attorney of that treasurer's county of that fact immediately.

(C) (1) Upon receipt of the notice described in division (B)(4) of this section, the prosecuting attorney shall petition the court of common pleas of that county for an order suspending the county treasurer's authority to invest county funds and to manage the county investment portfolio. The petition shall contain a brief statement of the facts and shall show that the county treasurer has failed to comply with the continuing education requirements of section 321.46 of the Revised Code. Before or simultaneously with the filing of the petition, the prosecuting attorney shall serve a copy of the petition upon the county treasurer personally or by certified mail, together with a copy of this section.

NOTIFICATION OF CONTINUING EDUCATION Ohio Revised Code §321.47 (continued)

Upon filing of the petition, the court, on the motion of the prosecuting attorney, shall enter an order fixing a date for hearing not later than two weeks after the date of filing, and shall require that a copy of the order be given to the county treasurer in the manner in which a summons is required to be served or substituted service is required to be made in other cases.

(2) On the date fixed for the hearing described in division (C)(1) of this section, or any adjournment of it, the court shall determine from the petition and evidence submitted by either party whether the county treasurer has met the continuing education requirements of section 321.46 of the Revised Code for the preceding biennial cycle described in division (B)(3)(a) of section 321.46 of the Revised Code. If the court finds that the county treasurer has failed to meet these continuing education requirements, it shall enter an order transferring the county treasurer's authority to invest county funds and to manage the county portfolio to the county's investment advisory committee until such time as the county treasurer complies fully with the continuing education requirements.

(3) The costs of the proceeding shall be assessed or apportioned as the court considers equitable.

(D) Upon receiving proof of completion of continuing education requirements for the preceding biennial cycle described in division (B)(3)(a) of section 321.46 of the Revised Code, the Treasurer of State shall notify the prosecuting attorney that the county treasurer has complied fully with the continuing education requirements. The prosecuting attorney shall submit this information to the court, and the court shall enter an order terminating the authority of the county's investment advisory committee to invest county funds and to manage the county portfolio and restoring such authority to the county treasurer.

(E) The proceedings described in divisions (C) and (D) of this section are special proceedings, and final orders in the proceedings may be reviewed and affirmed, modified, or reversed on appeal pursuant to the Rules of Appellate Procedure and, to the extent not in conflict with those rules, pursuant to Chapter 2505. of the Revised Code.

ELECTION AND TERM Ohio Revised Code §321.01

A county treasurer shall be elected quadrennially in each county, who shall hold this office for four years from the first Monday of September next after the election.

BOND OF COUNTY TREASURER Ohio Revised Code §321.02

Before entering upon the duties of his office, the county treasurer shall give bond to the state in such sum as the board of county commissioners directs, with a company authorized to conduct a surety business in this state as surety, to be approved by the board and conditioned for the payment of all moneys which come into his hands for state, county, township, or other purposes. The expense or premium for such bond shall be paid by the board and charged to the general fund of the county. Such bond, with the oath of office required by Section 7 of Article XV, Ohio Constitution and the Ohio Rev. Code §3.22 and 3.23 and the approval of the board indorsed on it, shall be deposited with the county auditor and by him care-

BOND OF COUNTY TREASURER Ohio Revised Code §321.02 (continued)

fully preserved in his office. Such bond shall be entered in full on the record of the proceedings of the board on the day when accepted and approved by it.

When, in the opinion of a majority of the members of the board, the sureties have become insufficient, such board may require the treasurer to give additional sureties on his previously accepted bond. When in its opinion more money has passed or is about to pass into the hands of the treasurer than is or would be covered by his bond, the board may demand and receive from such treasurer an additional bond, payable and conditioned as required for the original bond, with such sureties and in such sum as it directs. If a treasurer fails or refuses to give such additional sureties or bond for ten days from the day on which the board so requires, his office shall be vacant and another treasurer appointed as in other cases of vacancy.

If a person elected to the office of treasurer fails to give bond as provided in this section, on or before the day of the commencement of his official term, the office shall become vacant.

OATH OF TREASURER AND DEPUTIES Ohio Revised Code §3.20

When an oath is required or authorized by law, an affirmation in lieu thereof may be taken by a person having conscientious scruples against taking an oath. An affirmation has the same effect as an oath.

FORM OF OATH Ohio Revised Code §3.21

A person may be sworn in any form the person deems binding on the person's conscience.

ALL OFFICERS MUST TAKE OATH OF OFFICE Ohio Revised Code §3.22

Each person chosen or appointed to an office under the constitution or laws of this state, and each deputy or clerk of such officer, shall take an oath of office before entering upon the discharge of his duties. The failure to take such oath shall not affect his liability or the liability of his sureties.

OATH OF OFFICE OF JUDGES AND OTHER OFFICERS Ohio Revised Code §3.23

The oath of office of each judge of a court of record shall be to support the constitution of the United States and the constitution of this state, to administer justice without respect to persons, and faithfully and impartially to discharge and perform all the duties incumbent on the person as such judge, according to the best of the person's ability and understanding. The oath of office of every other officer, deputy, or clerk shall be to support the constitution of the United States and the constitution of this state, and faithfully to discharge the duties of the office.

FAILURE TO GIVE BOND DEEMED REFUSAL OF OFFICE Ohio Revised Code §3.30

A person elected or appointed to an office who is required by law to give a bond or security previous to the performance of the duties imposed on him by his office, who refuses or neglects to give such bond or furnish such security within the time and in the manner prescribed by law, and in all respects to qualify himself for the performance of such duties, is deemed to have refused to accept the office to which he was elected or appointed. Such office shall be considered vacant and shall be filled as provided by law.

COMMISSION: CERTAIN OFFICERS INELIGIBLE TO PERFORM DUTIES UNTIL COMMISSIONED BY GOVERNOR Ohio Revised Code §107.05

A judge of a court of record, state officer, county officer, militia officer, or judge of a county court, shall be ineligible to perform any duty pertaining to his office until he presents to the proper officer a legal certificate of his election or appointment, and receives from the governor a commission to fill such office.

FEES FOR GOVERNOR'S COMMISSION Ohio Revised Code §107.06

Except militia officers, each officer designated in the Ohio Rev. Code §107.05, who receives compensation shall pay a fee to the secretary of state for making, recording, and forwarding his commission. A judge of a county court shall pay two dollars, and all other officers, five dollars.

CERTIFICATE AND FEE FOR COMMISSION SENT TO SECRETARY OF STATE Ohio Revised Code §107.07

When the result of the election of any officer mentioned in the Ohio Rev. Code §107.05 is officially known to the board of elections of the proper county, and upon payment to such board of the fee prescribed in the Ohio Rev. Code §107.06, the board shall immediately forward by mail to the secretary of state a certificate of election of such officer and such fee. Upon receipt of the certificate and fee by the secretary of state, the governor shall issue a commission to the officer and for the office named in the certificate, and shall forward the commission to the clerk of the court of common pleas, who shall deliver the commission to the officer named therein. The fees received by the secretary of state shall be paid into the state treasury to the credit of the General Revenue Fund.

MANNER OF PAYING OFFICIALS Ohio Revised Code §325.01

Each county auditor, county treasurer, clerk of the court of common pleas, sheriff, county recorder, county commissioner, prosecuting attorney, and coroner shall receive, out of the general county fund, compensation as provided by the Ohio Rev. Code §325.03 to 325.11, and the Ohio Rev. Code §325.15, <u>payable in the manner as provided for county employees in the Ohio Rev. Code §325.17</u>. (Emphasis added.)

County Treasurer's Manual

SALARIES IN LIEU OF FEES: EXCEPTION Ohio Revised Code §325.02

The salaries and compensation of county officers provided for by the Ohio Rev. Code §325.03 to 325.09, shall be in lieu of all fees, costs, penalties, percentages, allowances, and all other perquisites, of whatever kind, which any of such officials collects and receives, except such compensation as is provided by the Ohio Rev. Code §5731.47.

PLACE OF TREASURER'S OFFICE Ohio Revised Code §321.05

The county treasurer shall keep his office at the county seat, in rooms provided for that purpose by the board of county commissioners, which shall constitute the county treasury. Except as otherwise specifically provided by law, all public moneys and property in his possession shall be at all times kept in the county treasury.

BRANCH OFFICES PROHIBITED, 1965 ATT'Y. GEN. OP. NO. 91 SYLLABUS:

A board of county commissioners is without authority to establish branch offices for the county treasurer in a city other than the county seat except under the provisions of the Ohio Rev. Code §323.61.

DEPUTIES Ohio Revised Code § 321.04

Each county treasurer may appoint one or more deputies, and he shall be liable and accountable for their proceedings and misconduct in office.

ATTORNEY GENERAL'S OPINIONS

Op. Att'y Gen. No. 2004-019 states that a person may serve as a member of a board of elections and chief deputy treasurer or administrative assistant for the county treasurer, provided that as chief deputy treasurer or administrative assistant he does not serve on the county budget commission, or account for and disburse the moneys in the county treasury that have been appropriated to the board of elections. The principles set forth in Op. Att'y Gen No. 2004-019 were followed and applied in Op. Att'y Gen. No. 2016-004.

The positions of member of a board of elections and chief deputy treasurer or administrative assistant for the county treasurer are incompatible when the treasurer is a candidate for an office to be filled at that election. (1964 Op. Att'y Gen. No. 897, p. 2-97, questioned.)

Op. Att'y Gen. No. 2006-034 states that a person may not hold within the same county the positions of member of a city legislative authority and chief deputy treasurer or deputy treasurer for the county treasurer when the chief deputy treasurer or deputy treasurer may serve in place of the county treasurer on the county budget commission or a hearing board of the county board of revision. The principles set forth in this Opinion were followed and applied in Op. Att'y Gen. No. 2016-024.

TRANSFER OF PROPERTY TO SUCCESSOR Ohio Revised Code §321.06

At the expiration of his term of office or on his resignation or removal from office, the county treasurer shall deliver to his successor all moneys, books, papers, and other property in his possession as treasurer. In case of the death or incapacity of the treasurer, they shall be delivered over by his legal representatives.

CONTRACT WITH FINANCIAL INSTITUTION TO RECEIVE AND PROCESS PAYMENTS AND FEES Ohio Revised Code §321.03

At the request of the county treasurer, a board of county commissioners may enter into a contract with any financial institution under which the financial institution, in accordance with the terms of the contract, receives at a post office box any type of payment or fee owed or payable to the county, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract shall not be entered into unless:

(A) There is attached to the contract a certification by the Auditor of State that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to payments covered by the contract, shall be subject to examination by the Auditor of State to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.

(B) The contract is awarded in accordance with the Ohio Rev. Code §307.86 to 307.92.

(C) The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract.

(D) The provisions of the contract do not conflict with the accounting and reporting requirements prescribed by the Auditor of State.

CONTENTS OF ACCOUNTS Ohio Revised Code §321.07

The county treasurer shall keep an accurate account of all moneys received by him, showing the amount, the time, from what source received, and all disbursements made by him, showing the amount, the time, and for what purpose paid. He shall so arrange his accounts that the amount received and paid on account of each separate and distinct fund shall be exhibited in a separate and distinct account.

DAILY STATEMENT TO COUNTY AUDITOR - FORM #6 Ohio Revised Code §321.09

Each business day, the county treasurer shall make a statement to the county auditor for the preceding day, showing the amount of taxes received and credited to the various undivided tax funds, the amount received on auditor's draft, the amount received from all other sources, the total amount deposited in the depository, the total amount paid by check on the depository, the total amount paid out in cash, the balance in the depository, and the balance in the county treasury.

County Treasurer's Manual

COUNTY TREASURER'S STATEMENT TO COUNTY AUDITOR - FORM #7 Ohio Revised Code §321.10

At the time of closing the books at the end of each collection of taxes, the county treasurer shall make to the county auditor a statement showing the amount of taxes received in each taxing district in the county since the last settlement, under the following titles:

Inheritance Tax	Dog Tax
Classified Tax	Estate Tax
General Tax	

REDEMPTION OF COUNTY WARRANTS Ohio Revised Code §321.16

When a warrant drawn on the county treasurer by the county auditor is presented for payment, if there is money in the county treasury or depository to the credit of the fund on which it is drawn, and the warrant is enclosed by the payee thereof, the treasurer shall redeem it by payment of cash or by check on the depository. The warrant, and all information related to the presentment of the warrant, may be provided electronically to the county treasurer.

DEPOSIT OF WARRANTS WITH THE AUDITOR Ohio Revised Code §321.20

On the first day of each month in each year, the county treasurer shall deposit with the county auditor all warrants he has redeemed and take the auditor's receipt for them.

FEES, COSTS, AND PERCENTAGES SHALL BE FOR USE OF COUNTY Ohio Revised Code §325.27

All the fees, costs, percentages, penalties, allowances, and other perquisites collected or received by law as compensation for services by a county auditor, county treasurer, probate judge, sheriff, clerk of the court of common pleas, county engineer, or county recorder, shall be received and collected for the sole use of the treasury of the county in which such officers are elected, and shall be held, accounted for, and paid over as public moneys belonging to such county in the manner provided by the Ohio Rev. Code §325.30 and 325.31.

HIRING EMPLOYEES; MANNER OF PAYING COMPENSATION BOND Ohio Revised Code §325.17

The officers mentioned in the Ohio Rev. Code §325.27 may appoint and employ the necessary deputies, assistants, clerks, bookkeepers, or other employees for their respective offices, fix the compensation of such employees and discharge them, and shall file certificates of such action with the county auditor. Such compensation shall not exceed, in the aggregate, for each office, the amount fixed by the board of county commissioners for such office. When so fixed the compensation of each such deputy, assistant, bookkeeper, clerk, and other employee shall be paid biweekly from the county treasury, upon the warrant of the auditor. The amount of biweekly payment shall be adjusted so that the total amount paid out to an employee over a period of one year is equal to what he would receive if he were paid semi-monthly. Each of such officers may require such of his employees as he deems proper to give bond to the state, in an

HIRING EMPLOYEES; MANNER OF PAYING COMPENSATION BOND Ohio Revised Code §325.17 (continued)

amount to be fixed by such officer, with sureties approved by him, conditioned for the faithful performance of their official duties. Such bond, with the approval of such officer endorsed thereon, shall be deposited with the county treasurer and kept in his office.

From moneys appropriated for their offices, the officers mentioned in the Ohio Rev. Code §325.27 may contract for the services of fiscal and management consultants to aid them in the execution of their powers and duties.

ADDITIONAL ANNUAL SALARY INCREASES FOR CERTAIN OFFICERS; POPULATION RANGES Ohio Revised Code §325.18

(A) As used in this section, "Consumer Price Index" means the consumer price index prepared by the United States Bureau of Labor Statistics (U.S. City Average for Urban Wage Earners and Clerical Workers: All Items, 1892-1984=100) or, if that index is no longer published, a generally available comparable index.

(B) (1) In calendar year 2003, the annual compensation amounts for county auditors under division (D) of section 325.03 of the revised code shall be increased by first increasing the amounts by the percentage under division (B)(1)(a) of this section then further increasing them by the percentage under division (B)(1)(b) of this section. Such percentages are:

(a) The lesser of three per cent or the percentage increase, if any, in the consumer price index from October 1, 2000, to September 30, 2001, rounded to the nearest one-tenth of one per cent;

(b) The lesser of three per cent or the percentage increase, if any, in the consumer price index from October 1, 2001, to September 30, 2002, rounded to the nearest one-tenth of one per cent.

(2) Each calendar year from 2004 through 2008, the annual compensation of each county auditor shall be increased by the lesser of the following:

(a) three per cent;

(b) the percentage increase, if any, in the consumer price index over the twelve-month period that ends on the thirtieth day of September of the immediately preceding calendar year, rounded to the nearest one-tenth of one per cent.

(C) Each calendar year from 2002 through 2008, the annual compensation of each county treasurer, sheriff, clerk of the court of common pleas, county recorder, county commissioner, prosecuting attorney, county engineer, and coroner shall be increased by the lesser of the following:

(1) three per cent;

ADDITIONAL ANNUAL SALARY INCREASES FOR CERTAIN OFFICERS; POPULATION RANGES Ohio Revised Code §325.18 (continued)

(2) the percentage increase, if any, in the consumer price index over the twelve-month period that ends on the thirtieth day of September of the immediately preceding calendar year, rounded to the nearest one-tenth of one percent.

(D) Notwithstanding this section and Ohio Rev. Code sections §325.06, 325.11, 325.14, and 325.15, when computing a salary for any elected county officer under any of those sections, if the population range for the class under which the officer is to be compensated is not the same as the population range for that class for any other such elected county office, the class at which the officer's salary is determined shall be the highest class at which any officer from that same county is compensated under the population range applicable to that officer.

ATTORNEY GENERAL'S OPINIONS

Opinion No. 2003-014 addresses which population figures should be used in arriving at elected officials salaries:

1) The most recent federal decennial census must be used to establish a county's population for purposes of determining the annual compensation of the elected officers of that county under the classification and compensation schedules set forth in Ohio Revised Code Chapter 325.

2) The results of a federal decennial census are effective as of the date on which the Governor receives the completed tabulations of population from the U.S. Secretary of Commerce. The results of the most recent federal decennial census, the 2000 census, were received by the Governor, and thus became effective, on March 16, 2001.

Opinion No. 2003-027 allows an elected county official or a member of a board of elections to voluntarily waive a portion of the compensation that he is statutorily entitled to receive. When such a waiver is executed and the county auditor is presented with a proper order or voucher for the payment of less compensation than is prescribed by statute, the auditor is required pursuant to Ohio Rev. Code §319.16 to issue a warrant on the county treasury for the amount of compensation set forth in the order or voucher.

Opinion No. 2005-046 concerns in-term compensation changes in that:

1) if, at the commencement of a county officer's term, the board of county commissioners made health insurance available to that officer under either of two policies at a fixed dollar amount per month to the officer, with the county paying the balance of such cost, and if the county commissioners make a direct legislative change to the health insurance options available to county personnel under Ohio Rev. Code §305.171 during the officer's term, which results in the county's offering health insurance policies with less coverage, higher deductibles, and higher premiums than were available to the officer at the commencement of the officer's term, the county's continuing to provide coverage to the officer under one of the previously offered policies, at the same cost to the officer, does not violate the prohibition in Ohio Constitution Art. II, §20 against in-term changes in the officer's compensation, even if the number of county dollars expended for such insurance coverage increases during the officer's term.

ATTORNEY GENERAL'S OPINIONS (continued)

2) If, at the commencement of a county officer's term, the board of county commissioners made available to the officer a choice between two health insurance policies at the same cost to the officer, a county officer's midterm change to coverage under the other policy would not be a prohibited in-term change in compensation, because coverage under either health insurance policy was an option available to the officer at the commencement of the officer's term.

3) If, at the commencement of a county officer's term, the board of county commissioners defined its officers' health care benefits as being those benefits the board may choose from time to time for county personnel under Ohio Rev. Code §305.171, a mid-term change by the board in the county's health care benefits under that statute is direct legislative action by the board and may not be applied to a county officer during the term the officer is serving when the county commissioners make such change.

County Treasurer's Manual

SECTION II

MISCELLANEOUS INFORMATION

County Treasurer's Manual

DATES TO REMEMBER

TITLE	REVISED CODE
Fiscal Year January 1 to December 31	9.34
Tax Lien Date - Real Property - January 1	323.11
Delivery of Real Property Assessments to Board of Revision - Second Monday in June	5715.16
Budgets - Preliminary work - June 1 - Department Budgets	5705.28
Budget adoption on or before July 15	5705.28
Budget in form for public inspection - Advertising; Budget - Time for filing with County Auditor - July 20	5705.30
Budget Commission - Time for completion of work on or by September 1	5705.27
Appeal from action of County Budget Commission within 30 days after receipt of Official Certificate of Estimated Resources	5705.37
Taxpayer appeal from action of Budget Commission within 30 days	5705.341
Resolution accepting rates and levying the tax before October 1	5705.34
Real Property Taxes Time for payment:	
First Half - December 31	
Second Half - June 20	323.12
Time for making settlement:	
Real Property - First half - February 15	
Second half - August 10	319.43 and 321.24
Personal Property - First half - June 30	
Second half - October 31	319.49 and 321.24

County Treasurer's Manual

BONDS OF COUNTY OFFICERS TO BE
FILED WITH COUNTY TREASURER

Term Begins

AUDITOR Ohio Revised Code §319.01

Second Monday in March next after his election.

CLERK OF THE COURT OF COMMON PLEAS Ohio Revised Code §2303.01 - 2303.02

First Monday in January next after his election.

COUNTY COMMISSIONER Ohio Revised Code §305.01 and 305.04

Composition and Election of Board; Term of members

The Board of County Commissioners shall consist of three persons who shall be elected as follows:

(A) In November, 1974, and quadrennially thereafter, one county commissioner shall be elected to take office on the first day of January following.

(B) In November, 1972, and quadrennially thereafter, two commissioners shall be elected.

(C) The term of one of such commissioners shall commence on the second day of January next after his election, and the term of the other commissioner shall commence on the third day of January next after his election.

COUNTY ENGINEER Ohio Revised Code §315.01

First Monday in January next after his election.

JUDGE OF PROBATE DIVISION Ohio Revised Code §2101.02

Election: Qualifications; Term

Every six years, in each county having a separate judge of the probate division of the court of common pleas, one probate judge shall be elected who is qualified as required by the Ohio Rev. Code §2301.01. He shall hold office for six years, commencing the ninth day of February next following his election.

BONDS OF COUNTY OFFICERS TO BE
FILED WITH COUNTY TREASURER

Term Begins
(continued)

PROSECUTING ATTORNEY Ohio Revised Code §309.01

First Monday in January next after his election.

COUNTY RECORDER Ohio Revised Code §317.01

First Monday in January next after his election.

COUNTY HOME SUPERINTENDENT Ohio Revised Code §5155.03

May be removed only for good and sufficient cause.

DEPUTIES AND CLERKS, ETC. See the Ohio Revised Code §325.17, 325.27, and 3.06

CLERK OF TOWNSHIP Ohio Revised Code §507.01

First day of April next after his election.

DEPOSIT OF OFFICIAL BONDS Ohio Revised Code §3.33

Every officer, on receiving an official bond which by law is required to be filed or deposited with him, shall record it in a book to be kept by him for that purpose. A certified transcript of the record of such bond is conclusive evidence of such record, and prima-facie evidence of the execution and existence of such bond.

COUNTY OFFICER MAY ATTEND CONVENTION AT COUNTY EXPENSE Ohio Revised Code §325.20

(A) Except as otherwise provided by law, no elected county official and no deputy or employee of the county shall attend, at county expense, any association meeting, convention or training session conducted pursuant to the Ohio Rev. Code §901.10, unless authorized by the board of county commissioners. Before such allowance may be made, the head of the county office desiring it shall apply to the board in writing showing the necessity of such attendance and the probable costs to the county.

COUNTY OFFICER MAY ATTEND CONVENTION AT COUNTY EXPENSE Ohio Revised Code §325.20 (continued)

(B) The board of county commissioners shall approve or disapprove any travel outside this state if the travel expenses will or may be in excess of $100.00 and will or may be paid for from funds in either of the delinquent tax and assessment collection funds created in the Ohio Rev. Code §321.261 or the real estate assessment fund created in the Ohio Rev. Code §325.31. The head of the county office seeking approval shall apply to the board in writing showing the necessity of the travel and the probable costs to the county from either Delinquent Tax and Assessment Collection Fund or from the Real Estate Assessment Fund.

ATTORNEY GENERAL'S OPINION

Ohio Attorney General's Opinion 2006-052 states that " Pursuant to R.C. 145.08(A), an employee elected to a position as the County Employee Representative on the Ohio Public Employees Retirement Board (OPERB) cannot be required to take vacation or other leave in order to attend meetings or other functions of the Board." It also states that "A county employee serving as the County Employee Representative on the OPERB is not required to follow travel approval procedures established by the county pursuant to R.C. 325.20(A) when traveling for the purpose of attending OPERB meetings or other functions."

VOTER REGISTRATION PROGRAMS FOR DESIGNATED STATE AGENCIES, SCHOOLS, LIBRARIES AND COUNTY TREASURERS Ohio Revised Code §3503.10

(A) Each designated agency shall designate one person within that agency to serve as coordinator for the voter registration program within the agency and its departments, division, and programs. The designated person shall be trained under a program designed by the Secretary of State and shall be responsible for administering all aspects of the voter registration program for that agency as prescribed the Secretary of State. The designated person shall receive no additional compensation for performing such duties.

(B) Every designated agency, public high school and vocational school, public library, and office of a county treasurer shall provide in each of its offices or locations voter registration applications and assistance in the registration of persons qualified to register to vote, in accordance with this chapter.

(C) Every designated agency shall distribute to its applicants, prior to or in conjunction with distributing a voter registration application, a form prescribed by the Secretary of State that includes all of the following:

(1) The question, "Do you want to register to vote or update your current voter registration?" --followed by boxes for the applicant to indicate whether he would like to register or decline to register to vote, and the statement, highlighted in bold print, "If you do not check either box, you will be considered to have decided not to register to vote at this time."

(2) If the agency provides public assistance, the statement, "Applying to register or declining to register to vote will not affect the amount of assistance that you will be provided by this agency."

(3) The statement, "If you would like help in filling out the voter registration application form, we will help you. The decision whether to seek or accept help is yours. You may fill out the application form in private."

(4) The statement, "If you believe that someone has interfered with your right to register or to decline to register to vote, your right to privacy in deciding whether to register or in applying to register to vote, or your right to choose your own political party, or other political preference, you may file a complaint with the prosecuting attorney of your county or with the Secretary of State," with the address and telephone number for each such official's office.

(D) Each designated agency shall distribute a voter registration form prescribed by the Secretary of State to each applicant with each application for service or assistance, and with each written application form for recertification, renewal, or change of address.

(E) Each designated agency shall do all of the following:

(1) Have employees trained to administer the voter registration program in order to provide to each applicant who wishes to register to vote and who accepts assistance, the same degree of assistance with regard to completion of the voter registration application as is provided by the agency with regard to the completion of its own form.

(2) Accept completed voter registration applications, voter registration change of residence forms, and voter registration change of name forms, regardless of whether the application or form was distributed by the designated agency, for transmittal to the office of the Board of Elections in the county in which the agency is located. Each designated agency and the appropriate Board of Elections shall establish a method by which the voter registration applications and other voter registration forms are transmitted to that Board of Elections within five days after being accepted by the agency.

(3) If the designated agency is one that is primarily engaged in providing services to persons with disabilities under a state-funded program, and that agency provides services to a person with disabilities at a person's home, provide the services described in divisions (E)(1) and (2) of this section at the person's home.

(4) Keep as confidential, except as required by the Secretary of State for record-keeping purposes, the identity of an agency through which a person registered to vote or updated the person's voter registration records, and information relating to a declination to register to vote made in connection with a voter registration application issued buy a designated agency.

(F) The Secretary of State shall prepare and transmit written instructions on the implementation of the voter registration program within each designated agency, public high school and vocational school, public library, and office of a county treasurer. The instructions shall include directions as follows:

VOTER REGISTRATION PROGRAMS FOR DESIGNATED STATE AGENCIES, SCHOOLS, LIBRARIES AND COUNTY TREASURERS Ohio Revised Code §3503.10 (continued)

(1) That each person designated to assist with voter registration maintain strict neutrality with respect to a person's political philosophies, a person's right to register or decline to register, and any other matter that may influence a person's decision to register or not register to vote;

(2) That each person designated to assist with voter registration not seek to influence a person's decision to register or not register to vote, not display or demonstrate any political preference or party allegiance, and not make any statement to a person or take any action the purpose or effect of which is to lead a person to believe that a decision to register or not register has any bearing on the availability of services or benefits offered, on the grade in a particular class in school, or on credit for a particular class in school;

(3) Regarding when and how to assist a person in completing the voter registration application, what to do with the completed voter registration, application or voter registration update form, and when the application must be transmitted to the appropriate Board of Elections;

(4) Regarding what records must be kept by the agency and where and when those records should be transmitted to satisfy reporting requirements imposed on the Secretary of State under the National Voter Registration Act of 1993;

(5) Regarding whom to contact to obtain answers to questions about voter registration forms and procedures.

(G) If the voter registration activity is part of an in-class voter registration program in a public high school or vocational school, whether prescribed by the Secretary of State or independent of the Secretary of the State, the Board of Education shall do all of the following:

(1) Establish a schedule of school days and hours during these days when the person designated to assist with voter registration shall provide voter registration assistance;

(2) Designate a person to assist with voter registration from the public high school's or vocational school's staff who are required to have a certificate of the type described by any of division (D) to (O) of the Ohio Rev. Code §3319.22 and the clerical staff supervised by such certificated staff members;

(3) Make voter registration applications and materials available, as outlined in the voter registration program established by the Secretary of State pursuant to the Ohio Rev. Code §3501.05;

(4) Distribute the statement, "Applying to register or declining to register to vote will not affect or be a condition of your receiving a particular grade in or credit for a school course or class, participating in a curricular or extracurricular activity, receiving a benefit or privilege, or participating in a program or activity otherwise available to pupils enrolled in this school district's schools";

VOTER REGISTRATION PROGRAMS FOR DESIGNATED STATE AGENCIES, SCHOOLS, LIBRARIES AND COUNTY TREASURERS Ohio Revised Code §3503.10 (continued)

(5) Establish a method by which the voter registration application and other voter registration forms are transmitted to the Board of Elections within five days after being accepted by the public high school or vocational school.

(H) Any person employed by the designated agency, public high school or vocational school, public library, or office of a county treasurer may be designated to assist with voter registration pursuant to this section. The designated agency, public high school or vocational school, public library, or office of a county treasurer shall provide the designated person, and make available such space as may be necessary, without charge to the county or state.

(I) The Secretary of State shall prepare and cause to be displayed in a prominent location in each designated agency that identifies the person designated to assist with voter registration, the nature of that person's duties, and where and when that person is available for assisting in the registration of voters.

A designated agency may furnish additional supplies and services to disseminate information to increase public awareness of the existence of a person designated to assist with voter registration in every designated agency.

(J) This section does not limit any authority a Board of Election, superintendent, or principal has to allow, sponsor, or promote voluntary election registration programs within a high school or vocational school, including programs in which pupils serve as persons designated to assist with voter registration, provided that no pupil is required to participate.

(K) Each public library and office of the county treasurer shall establish a method by which voter registration forms are transmitted to the Board of Elections within five days after being accepted by the public library or office of the county treasurer.

SOLICITATION OF POLITICAL CONTRIBUTIONS FROM PUBLIC EMPLOYEES BY APPOINTING AUTHORITIES Ohio Revised Code §3517.092

(A) As used in this section:

(1) "Appointing authority" has the same meaning as in the Ohio Rev. Code §124.01.

(2) "State elected officer' means any person appointed or elected to a state elective office.

(3) "State elective office" means any of the offices of Governor, Lieutenant Governor, Secretary of State, Auditor of State, Treasurer of State, Attorney General, Member of the State Board of Education, Member of the General Assembly, and Justice and Chief Justice of the Supreme Court.

(4) "Contribution" includes a contribution to any political party, campaign committee, political action committee, political contribution entity, or legislative campaign fund.

SOLICITATION OF POLITICAL CONTRIBUTIONS FROM PUBLIC EMPLOYEES BY APPOINTING AUTHORITIES Ohio Revised Code §3517.092 (continued)

(B) (1) No state elected officer, no campaign committee of such an officer, no employee of the state elected officer's office, and no other person or entity shall knowingly solicit a contribution to a state elected officer or to such an officer's campaign committee, and no state elected officer and no campaign committee of such an officer shall accept a contribution, from any of the following:

(a) A state employee whose appointing authority is the state elected officer;

(b) A state employee whose appointing authority is authorized or required by law to be appointed by the state elected officer.

(c) A state employee who functions in or is employed in or by the same public agency, department, division, or office as the state elected officer.

(2) No candidate for a state elective office, no campaign committee of such a candidate, no employee of the candidate's office if the candidate is a state elected officer or an elected officer of a political subdivision of the state, and no other person or entity shall knowingly solicit a contribution to a candidate for a state elective office or to such a candidate's campaign committee, and no candidate for a state elective office and no campaign committee of such a candidate shall accept a contribution, from any of the following:

(a) A state employee at the time of the solicitation, whose appointing authority will be the candidate, if elected;

(b) A state employee at the time of the solicitation, whose appointing authority will be appointed by the candidate, if elected, as authorized or required by law;

(c) A state employee at the time of the solicitation, who will function in or be employed in or by the same public agency, department, division, or office as the candidate, if elected.

(C) (1) No elected officer of a political subdivision of the state, no campaign committee of such an officer, no employee of such an officer's office, and no other person or entity shall knowingly solicit a contribution to an elected officer of a political subdivision of the state or to such an officer's campaign committee from any of the following:

(a) An employee of that political subdivision whose appointing authority is that elected officer;

(b) An employee of that political subdivision whose appointing authority is authorized or required by law to be appointed by that elected officer;

(c) An employee of that political subdivision who functions in or is employed in or by the same public agency, department, division, or office as that elected officer.

(2) No candidate for an elective office of a political subdivision of the state, no campaign committee of such a candidate, no employee of the candidate's office if the candidate is a state elected officer or elected officer of a political subdivision of the state, and no other person or entity shall knowingly solicit a contribution to a candidate for an elective office of a political subdivision of the state or to such a candidate's campaign committee from any of the following:

(a) An employee of that political subdivision at the time of the solicitation, whose appointing authority will be the candidate, if elected;

(b) An employee of that political subdivision at the time of the solicitation, whose appointing authority will be appointed by the candidate, if elected, as authorized or required by law;

(c) An employee of that political subdivision at the time of the solicitation, who will function in or be employed in or by the same public agency, department, division, or office as the candidate, if elected.

(D) (1) No public employee shall solicit a contribution from any person while the public employee is performing the public employee's official duties or in those areas of a public building where official business is transacted or conducted.

(2) No person shall solicit a contribution from any public employee while the public employee is performing the public employee's official duties or is in those areas of a public building where official business is transacted or conducted.

(3) As used in division (D) of this section, "public employee" does not include any person holding an elective office.

(E) The prohibitions in divisions (B), (C), and (D) of this section are in addition to the prohibitions in the Ohio Rev. Code §124.57, 3304.22, and 4503.032 [4503.2].

County Treasurer's Manual

SECTION III

BOARDS ON WHICH THE COUNTY TREASURER SERVES

County Treasurer's Manual

BOARDS ON WHICH THE COUNTY TREASURER SERVES
COUNTY BUDGET COMMISSION

THE BUDGET COMMISSION Ohio Revised Code §5705.27

The pertinent parts of this section read as follows:

There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer and the prosecuting attorney. Upon petition filed with the Board of Election, signed by the number of electors of the county equal in amount to three percent of the total number of votes cast for Governor at the most recent election therefore, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney. Such members, who shall not hold any other public office, shall serve for a term of four years. The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of taxable property for such year, and such officers shall be governed by such estimate.

In any county in which two members of the commission are elected, upon petition filed with the Board of Elections, signed by the number of electors of the county equal in amount to three percent of the votes cast for Governor at the most recent election therefore, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the elected members be eliminated from the county budget commission?" If the majority of the electors voting thereon shall have voted in the affirmative, the county budget commission shall consist solely of the county auditor, the county treasurer, and the prosecuting attorney.

JOINT BUDGET COMMISSION: ADJUSTMENT OF TAX RATE Ohio Revised Code §5705.48

Whenever a taxing district is located in two or more counties, the budget commission of the counties in which such district is located shall meet in joint session at the call of the chairman of the commission of the county in which the greatest value of taxable property of such taxing district is located, and adjust the rates of taxation for the purpose of such district so as to enforce the limitations on the tax rate prescribed by law and to produce uniform rates throughout the district. The levies for such taxing district purposes shall not be reduced by such joint budget commission below what would be required to enforce such limitation in the part of such district in which the least reduction of such levies is necessary to enforce such limitation, and such levies so fixed shall be applied uniformly throughout such district.

MANDATED OR MINIMUM GUARANTEED RATE Ohio Revised Code §5705.31

Following the vote of the electors reducing the limitation in Ohio Constitution Article XII, Section 2, from one and one half percent (15 mills) to one percent (10 mills) the legislature enacted a statute providing that each of the subdivisions which were in existence during the last five years of the 15 mill limitation (Tax years 1929 to 1933) should receive two-thirds of the amount they had levied for operation and debt service within the 15 mill limitation.

The pertinent provisions of Paragraph D, of the Ohio Revised Code §5705.31 reads:

"A minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate."

ATTORNEY GENERAL'S OPINIONS

Attorney General Opinion 2005-043 addresses information concerning township land annexation and millage, in that:

1) When territory annexed to a municipality remains part of a township, the territory should be included on the abstract of real property and on the tax list and duplicate in the manner in which other property is included, with information reflecting that the property is located in both the township and the municipality, as well as in other appropriate taxing units, in accordance with Ohio Rev. Code §319.28, §5715.16, §5715.23, and other relevant provisions. The determination of the tax reduction factor is made by the Tax Commissioner, in accordance with Ohio Rev. Code §319.301, 16 Ohio Admin. Code 5703-25-48, and other relevant provisions.

2) If township territory has been annexed into a municipal corporation and township boundaries have not been conformed to those of the municipality, millage within the 10-mill limitation must be allocated in accordance with the provisions of Ohio Rev. Code §5705.31, §5705.315, other relevant statutes, and any applicable annexation agreements that may exist.

ATTORNEY GENERAL'S OPINIONS (continued)

3) Millage within the 10-mill limitation is allocated on an annual basis in accordance with Ohio Rev. Code §5705.31(D), and the county budget commission (or corresponding entity in a charter county such as Summit County) is empowered to determine each year how to allocate any inside millage that is not required by law to be allocated to a particular taxing unit.

4) If the boundaries of annexed township territory are not conformed to those of the municipality before the county auditor submits the abstract of real property to the Tax Commissioner but are so conformed before the end of the year, the property in that territory is subject to a tax levied by the township only if the territory is part of the township when the township certifies the tax to the county auditor pursuant to Ohio Rev. Code §5705.34 for inclusion on the tax list and duplicate pursuant to Ohio Rev. Code §319.28. (1995 Op. Att'y Gen. No. 95-010, approved and followed.)

5) If township territory has been annexed into a municipal corporation and township boundaries have not been conformed to those of the municipality, but taxes are calculated and levied as if the boundaries had been conformed, the actions of public officials taken to calculate and levy the taxes are presumed to be valid and of legal effect, and may be modified or corrected only in accordance with provisions of statute or through proper administrative or judicial procedures.

6) If the boundaries of annexed township territory are not conformed to those of the municipality at the time of an election, residents of the overlapping territory may vote on both township and municipal issues. Tax levies that are approved by township voters are levied throughout the township according to the township boundaries in existence when the township certifies the tax to the county auditor pursuant to Ohio Rev. Code §5705.34 for inclusion on the tax list and duplicate pursuant to Ohio Rev. Code §319.28, unless a specific statute provides to the contrary.

Attorney General Opinion 2006-006 states that, pursuant to Ohio Rev. Code §5705.31 and Ohio Rev. Code §5705.341, a county budget commission may not disapprove or modify a tax levy in excess of the ten-mill limitation for the general operation of a city board of health even though the board of health has been abolished, provided that the tax levy was properly authorized, approved by the electors of the city, and the amounts to be levied are clearly required by the city's budget or other information submitted by the city.

TAX RATES - INSIDE RATES

This term is applied to tax rates levied without a vote and within the one percent or ten mill limitation imposed by Article XII, Section 2 of the Constitution of Ohio and by the Ohio Rev. Code §5705.02.

OHIO CONSTITUTION ARTICLE XII - TAXATION BY UNIFORM RULE

The pertinent part of Section 2 reads as follows:

"No property, taxed according to value, shall be so taxed in excess of one percent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation."

TEN-MILL LIMITATION Ohio Revised Code §5705.02

The aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not in any one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit, except for taxes specifically authorized to be levied in excess thereof. The limitation provided by this section shall be known as the "ten-mill limitation," and wherever said term is used in the Ohio Revised Code, it refers to and includes both the limitation imposed by this section and the limitation imposed by Section 2 of Article XII, Ohio Constitution.

OUTSIDE RATES

All tax levies, which have been authorized to be made in excess of the one percent (ten mill) limitation, may only be made after voter approval, or in the case of a municipal corporation, when authorized by a municipal charter.

VOTE NECESSARY FOR LEVIES Ohio Revised Code §5705.26

Except as otherwise provided by the Ohio Rev. Code §5705.191, if the majority of the electors voting on a levy authorized by the Ohio Rev. Code §5705.19 to 5705.25 of the Ohio Revised Code, vote in favor of such levy at such election, the taxing authority of the subdivision may levy a tax within such subdivision or, in the case of a qualifying library levy, within the library district or association library district, at the additional rate in excess of the ten-mill limitation during the period and for the purpose stated in the resolution, or at any less rate, or for any of said years or purposes; provided that levies for payment of debt charges shall not exceed the amount necessary for such charges on the indebtedness mentioned in the resolution. If such levy is for the payment of charges on debts incurred prior to January 1, 1935, in excess of the ten-mill limitation but within the fifteen-mill limitation, the taxing authority of said subdivision shall levy in excess of the ten-mill limitation such tax if a majority of the electors voting on the levy vote in favor thereof.

AUDITOR SHALL DISPOSE OF FRACTIONAL MILLS Ohio Revised Code §319.33

The county auditor need not assess on the taxable property of the county, or of any township, municipal corporation, or school district in such county, for any purpose, any rate of taxation containing or resulting in any fraction other than a decimal fraction or in any decimal fraction less than one-tenth of a mill, but if the sum required to be raised for any purpose results in a fraction less than one-twentieth of a mill, such fraction shall be dropped, and if more than one-twentieth and less than one-tenth, the difference between such fraction and one-tenth of a mill shall be added to the fraction.

County Treasurer's Manual

TIMETABLE FOR PREPARING BUDGETS
(except school districts)
(Based on the Uniform Tax Levy Law)

(A) March or Early April

Each department, board or commission is required to prepare an estimate of contemplated revenue and expenditures for the ensuing fiscal year and file the same with the taxing authority or chief executive before June lst, pursuant to the provisions of Ohio Rev. Code §5705.28

(B) April

On or before the first Monday in May the fiscal officer shall certify to the taxing authority the amount necessary to provide for the payment of final judgments except in condemnation of property cases. Ohio Rev. Code §5705.08

"On or before the first Monday in November of each year, the fiscal officer of Cincinnati, and of each school district shall certify its taxing authority the amount necessary to pay final judgments against the subdivision, except in condemnation of property cases."

(C) June 15th

The fiscal officer or executive officer should present the budget in its tentative form to the taxing authority for its consideration and study.

(D) Ten Days Before Its Adoption

The taxing authority shall file at least two copies of the proposed budget in the office of the fiscal officer for public inspection and provide for at least one public hearing thereon. Ohio Rev. Code §5705.30

(E) Ten Days Prior to the Date of the Public Hearing

The taxing authority shall give at least one public notice by an official publication in reference to the public hearing. Ohio Rev. Code §5705.30

(F) July 15th

The taxing authority shall adopt a tax budget for the next succeeding fiscal year. Ohio Rev. Code §5705.28

(G) July 20th in Each Year, or at Such Time as Prescribed by the Tax Commissioner

The taxing authority after adopting the budget shall submit the same to the county auditor, who shall place a filing date stamp thereon. The auditor shall thereafter permit no one to amend said budget by either adding to it or deleting anything from it. Ohio Rev. Code §5705.30

"The budget, after adoption, shall be submitted to the county auditor on or before the twentieth of July, or in the case of a school district or the city of Cincinnati, by the twentieth of January."

TIMETABLE FOR PREPARING BUDGETS
(continued)

NOTE: Ohio Rev. Code §5705.30, denies any share in the undivided local government fund to any subdivision unless the budget has been filed on or before July 20, or an extension of time has been granted by the Tax Commissioner on or before July 20.

Any subdivision that fails to submit its budget to the county auditor on or before the twentieth day of July, unless the commissioner on or before the twentieth day of July prescribes a later date for submission of the budget by that subdivision, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year, unless upon review of the matter the commissioner determines that the budget was adopted by the subdivision on or before the fifteenth day of July, but was not submitted to the county auditor by the twentieth day of July or the later time prescribed by the commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives.

(H) First Monday in August or Time as Extended by the Commissioner of Tax Equalization

The county auditor shall present to the budget commission the annual budgets submitted to him under Ohio Rev. Code §5705.01 to 5705.47, together with an estimate prepared by such auditor of the amount of any state levy, the rate of any school tax levy as previously determined, the tax commissioner's estimate of the amount to be received in city library and local government support fund, and such other information as the commission requests or the tax commissioner prescribes. Ohio Rev. Code §5705.31

The county budget commission at its August meeting shall perform the following duties:

(1) Examine all budgets. Ohio Rev. Code §5705.31

(2) Ascertain the total amount to be raised in the county for the purpose of each subdivision or other taxing unit therein. Ohio Rev. Code §5705.31

(3) Ascertain that the following levies have been properly authorized and, if so authorized, shall approve them without modification: all levies in excess of the ten mill limitation, and all levies for debt charges not provided for by levies in excess of the ten mill limitation. If debt charges are omitted, the commission shall include them. Ohio Rev. Code §5705.31(A)(B)(C)(D)& (E)

(4) Shall adjust the estimated amounts required from the general property tax for each fund, may revise and adjust the estimate of balances and receipts from all sources of each fund and shall determine the total appropriation that may be made there from. Ohio Rev. Code §5705.32

(5) Shall fix the amount of the library and local government support fund to be distributed to each board of public library trustees that has qualified under the Ohio Rev. Code §5705.28, each board of township park commissioners, municipal corporation and county. Ohio Rev. Code §5705.32

(6) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs. Ohio Rev. Code §5705.32

The pertinent part of division (B) of Ohio Rev. Code §5747.51 reads as follows:

"The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision."

(I) When Revision of the Budget is Complete

The county budget commission on or before the first day of September shall certify the budget to the taxing authority along with a summary attached thereto known as the "official certificate of estimated resources." Ohio Rev. Code § 5705.34 and 5705.35

(J) When Revision of the Budget is Complete

The county auditor furnishes each taxing authority with an estimate of the rate of each tax necessary to be levied. Ohio Rev. Code §5705.34

(K) Upon Receipt of the "Official Certificate of Estimated Resources"

The taxing authority has several alternatives at this point. They may:

(1) Accept the budget commission's decision and certify the levy to the county auditor by October unless extended by the tax commissioner. Ohio Rev. Code §5705.34

"…except that certification by the legislative authority of the city of Cincinnati or by a board of education shall be made by the first day of April or at such later date as approved by the commissioner…"

(2) Through its fiscal officer, or through its clerk in the case of a library board, appeal any action of the budget commission to the Board of Tax Appeals within 30 days after receipt of an official certificate or notice. The finding of the board shall be substituted for the findings of the budget commission. Ohio Rev. Code §5705.37

(3) If revenues available are insufficient, reduce their proposed expenditures in accordance with the anticipated revenue or adopt a resolution to levy an additional tax to be certified to the board of elections not less than ninety days before the election upon which it will be voted. Ohio Rev. Code §5705.19

TIMETABLE FOR PREPARING BUDGETS
(continued)

(4) If levy is approved and the resolution specified that such additional tax is to be placed upon the tax list of the current year, the taxing authority, after certification of the board of elections, shall make the levy and certify it to the county auditor, who shall extend it on the tax list for collection. (Ohio Rev. Code §5705.25) if levy is approved, the budget commission shall reconsider and revise its action. Ohio Rev. Code §5705.34

(L) December 3lst

The taxing authority shall revise its tax budget to conform with the "official certificate of estimated resources" made by the budget commission. Ohio Rev. Code §5705.34 and 5705.35

(M) On or About January 1st - Each Year

The fiscal officer after closing the books for the preceding year, shall certify to the county auditor the actual unencumbered balances that existed at the end of the preceding year. Ohio Rev. Code §5705.36

(N) Upon Receipt of the Fiscal Officer's Certificate of Unencumbered Balance

The county budget commission shall revise its estimate of the amount that will be certified to each fund and furnish the taxing authority with an "amended official certificate of estimated resources", which will become the basis of the annual appropriation ordinance. Ohio Rev. Code §5705.36

(O) Quarterly Spending Plan

A county may adopt a quarterly spending plan as a part of the annual appropriation measure which shall limit each office or department in their expenditures during any quarter. Ohio Rev. Code §5705.392

(P) On or about January 1st of the Current Year

The taxing authority shall pass the annual appropriation measure for the current fiscal year; or, a temporary appropriation measure may be passed effective until April lst. Ohio Rev. Code §5705.38

(Q) Appropriation Ordinance or Resolution Not Effective Until

The county auditor certifies total appropriations from each fund do not exceed official or amended official certificate of estimated resources. Ohio Rev. Code §5705.39

Any appropriation may be amended or supplemented, provided the amendment complies with all other provisions of law governing the original appropriation. This means that, in order for any amended or supplementary appropriation measure to be valid, all applicable provisions must be complied with and the taxing authority must receive the certification of the county auditor provided for in Ohio Rev. Code §5705.39 prior to the end of the fiscal year. Ohio Rev. Code §5705.40

TIMETABLE FOR PREPARING BUDGETS
SCHOOL DISTRICTS

(A) September or Early October

Each department head is required to prepare an estimate of contemplated revenues and expenditures for the ensuing fiscal year and file the same with the school board before December lst. Ohio Rev. Code §5705.28

(B) October

On or before the first Monday in November the fiscal officer should certify to its taxing authority the amount necessary to provide for the payment of final judgments except in condemnation of property cases. Ohio Rev. Code §5705.08

(C) December 15th

The district shall present the budget in its tentative form to the taxing authority for its consideration and study.

(D) Ten Days Before its Adoption

The district shall file at least two copies of the proposed budget in the office of the fiscal officer for public inspection and provide for at least one public hearing thereon. Ohio Rev. Code §5705.30

(E) Ten Days Prior to the Date of the Public Hearing

The district shall give at least one public notice. Ohio Rev. Code §5705.30

(F) January 15th

The district shall adopt a tax budget for the next succeeding fiscal year. Ohio Rev. Code §5705.28

(G) When the Revision of the Budget is Complete

The county budget commission on or before the first day of March shall certify the budget to the district along with a summary attached thereto known as "Official Certificate of Estimated Resources" returned to the district. Ohio Rev. Code §5705.34

(H) Before the End of the Fiscal Year

The district should revise its tax budget to conform with the "Official Certificate of Estimated Resources" from the county budget commission. Ohio Rev. Code §5705.34 and 5705.35

TIMETABLE FOR PREPARING BUDGETS
SCHOOL DISTRICTS
(continued)

(I) On or About July 1st

The treasurer shall certify to the county auditor the actual unencumbered balances that existed at the end of the preceding year. Ohio Rev. Code §5705.36

(J) Upon Receipt of the Treasurer's Certificate of Unencumbered Balance

The county budget commission shall revise its estimate of the amount that will be certified to each fund and furnish the district with an Amended Certificate of Estimated Resources which will become the basis for the annual appropriation measure. Ohio Rev. Code §5705.36

(K) Once an Amended Certificate Has Been Received

The district may pass an annual appropriation measure. A temporary appropriation measure may be adopted on or about July 1 of each year until such time as the annual appropriation measure is adopted for the entire year. Ohio Rev. Code §5705.38

(L) Appropriation Resolution Not Effective Until

The county auditor certifies total appropriations from each fund do not exceed the official or Amended Official Certificate of Estimated Resources. Ohio Rev. Code §5705.39

Any appropriation may be amended or supplemented, provided the amendment complies with all other provisions of law governing the original appropriation. This means that, in order for any amended or supplementary appropriation measure to be valid, all applicable provisions must be complied with and the taxing authority must receive the certification of the county auditor provided for in Ohio Rev. Code §5705.39 prior to the end of the fiscal year Ohio Rev. Code §5705.40

CONTENTS OF TAX BUDGET; RESERVE BALANCE ACCOUNTS FOR CERTAIN PURPOSES
Ohio Revised Code §5705.29

The tax budget shall present the following information in such detail as is prescribed by the auditor of state, unless an alternative form of the budget is permitted under the Ohio Rev. Code §5705.281 [5705.28.1]:

A) (1) A statement of the necessary current operating expenses for the ensuing fiscal year for each department and division of the subdivision, classified as to personal services and other expenses, and the fund from which such expenditures are to be made. Except in the case of a school district, this estimate may include a contingent expense not designated for any particular purpose and not to exceed thirteen percent of the total amount of appropriations for current expenses;

CONTENTS OF TAX BUDGET; RESERVE BALANCE ACCOUNTS FOR CERTAIN PURPOSES
Ohio Revised Code §5705.29 (continued)

(2) A statement of the expenditures for the ensuing fiscal year necessary for permanent improvements, exclusive of any expense to be paid from bond issues, classified as to the improvements contemplated by the subdivision and the fund from which such expenditures are to be made;

(3) The amounts required for the payment of final judgments;

(4) A statement of expenditures for the ensuing fiscal year necessary for any purpose which a special levy is authorized, and the fund from which such expenditures are to be made;

(5) Comparative statements, so far as possible, in parallel columns of corresponding items of expenditures for the current fiscal year and the two preceding fiscal years.

(B) (1) An estimate of receipts from other sources than the general property tax during the ensuing fiscal year, which shall include an estimate of unencumbered balances at the end of the current fiscal year, and the funds to which such estimated receipts are credited;

(2) The amount each fund requires from the general property tax, which shall be the difference between the contemplated expenditure from the fund and the estimated receipts, as provided in this section. The section of the Revised Code under which the tax is authorized shall be set forth.

(3) Comparative statements, so far as possible, in parallel columns of taxes and other revenues for the current fiscal year and the two preceding fiscal years.

(C) (1) The amount required for debt charges;

(2) The estimated receipts from sources other than the tax levy for payment of such debt charges, including the proceeds of refunding bonds to be issued to refund bonds maturing in the next succeeding fiscal year;

(3) The net amount for which a tax levy shall be made, classified as to bonds authorized and issued prior to January 1, 1922, and those authorized and issued subsequent to such date, and as to what portion of the levy will be within and what in excess of the ten-mill limitation.

(D) An estimate of amounts from taxes authorized to be levied in excess of the ten-mill limitation on the tax rate, and the fund to which such amounts will be credited, together with the sections of the Revised Code under which each such tax is exempted from all limitations on the tax rate.

(E) (1) A Board of Education may include in its budget for the fiscal year in which a levy proposed under Ohio Rev. Code §5705.194, 5705.199, 5705.21, 5705.213, or 5705.219 or the original levy under Ohio Rev. Code §5705.212 is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty-five percent of the total amount of the levy estimated to be available for appropriation in such year.

CONTENTS OF TAX BUDGET; RESERVE BALANCE ACCOUNTS FOR CERTAIN PURPOSES
Ohio Revised Code §5705.29 (continued)

(2) A board of education may include in its budget for the fiscal year following the year in which a levy proposed under Ohio Rev. Code §5705.194, 5705.199, 5705.21, 5705.213, or 5705.219, a property tax levy proposed under Ohio Rev. Code §5748.09, or the original levy under Ohio Rev. Code §5705.212 is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty percent of the amount of the levy estimated to be available for appropriation in such year.

(3) Except as provided in division (E)(4) of this section, the full amount of any reserve balance the board includes in its budget shall be retained by the county auditor and county treasurer out of the first semiannual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon, with the depository interest apportioned thereto, it shall be turned over to the board of education, to be used for the purposes of such fiscal year.

(4) A board of education may, by a two-thirds vote of all members of the board, appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under Ohio Rev. Code §5705.40. Upon re quest by the board of education, the county auditor shall draw a warrant on the district's account in the county treasury payable to the district in the amount requested.

(F) (1) A board of education may include a spending reserve in its budget for fiscal years ending on or before June 30, 2002. The spending reserve shall consist of an estimate of expenditures not to exceed the district's spending reserve balance. A district's spending reserve balance is the amount by which the designated percentage of the district's estimated personal property taxes to be settled during the calendar year in which the fiscal year ends exceeds the estimated amount of personal property taxes to be so settled and received by the district during that fiscal year. Moneys from a spending reserve shall be appropriated accordance with the Ohio Rev. Code §133.301.

(2) For the purposes of computing a school district's spending reserve balance for a fiscal year, the designated percentage shall be as follows:

1998	50%	2000	30%	2002	10%
1999	40%	2001	20%		

(G) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a subdivision as a result of the creation of a reserve balance account. Except as otherwise provided in this division, the county budget commission shall not consider the amount in a reserve balance account of a township, county, or municipal corporation as an unencumbered balance or as revenue for the purposes of division (E)(3) or (4) of Ohio Rev. Code §5747.51. The county budget commission may require documentation of the reasonableness of the reserve balance held in any reserve balance account. The commission shall consider any amount in a reserve balance account that it determines to be unreasonable as unencumbered and as revenue for the purposes of Ohio Rev. Code §5747.51 and may take such amounts into consideration when determining whether to reduce the taxing authority of a subdivision.

WAIVER OR PARTIAL WAIVER OF REQUIREMENT OF ADOPTION OF TAX BUDGET Ohio Revised Code §5705.281

(A) Notwithstanding Ohio Rev. Code §5705.28, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code, but shall require such a taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter, including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under Ohio Rev. Code §5705.04.

PUBLIC INSPECTION OF BUDGET; HEARING; NOTICE; SUBMISSION TO COUNTY AUDITOR Ohio Revised Code §5705.30

This section does not apply to a subdivision for which the county budget commission has waived the requirement to adopt a tax budget under the Ohio Rev. Code §5705.281

In addition to the information required by the Ohio Rev. Code §5705.29, the budget of each subdivision and school library district shall include such other information as is prescribed by the Auditor of State. At least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision. The budget, after adoption, shall be submitted to the county auditor on or before the twentieth day of July, or in the case of a school district or the city of Cincinnati, by the twentieth day of January. The tax commissioner may prescribe a later date for the submission of a subdivision's tax budget. Any subdivision that fails to submit its budget to the county auditor on or before the date prescribed by this section or a later date for submission of the budget by that subdivision" with "prescribed by the commissioner, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year unless the commissioner determines that the budget was adopted by the subdivision on or before the fifth day before the date prescribed by this section for submitting the budget, but was not submitted by the date so prescribed or the later time prescribed by the commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives.

THE COUNTY BOARD OF REVISION Ohio Revised Code §5715.02

The county treasurer, county auditor, and a member of the board of county commissioners selected by the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may appoint one qualified employee from the official's office to serve in the official's place and stead on each such board for the purpose of hearing complaints as to the value of real property only, each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections §5715.08 to 5715.20 of the Revised Code. Any decision by a hearing board shall be the decision of the board of revision.

THE COUNTY BOARD OF REVISION Ohio Revised Code §5715.02 (continued)

A majority of a county board of revision or hearing board shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board, whether elected officials or appointees, to exercise all the powers thereof so long as a majority remains.

Each member of a county board of revision or hearing board may administer oaths.

ATTORNEY GENERAL'S OPINION 2006-042

According to Ohio Attorney General's Opinion 2006-042, "Pursuant to Ohio Rev. Codes §3.06(A) and §5715.02, a deputy county auditor or treasurer may serve in place of the county auditor or treasurer, respectively, on a hearing board of the county board of revision for the purpose of hearing complaints as to the value of real property for taxation."

COMPLAINTS; TENDER OF TAX OR LESSER AMOUNT; PENALTIES; COMMON LEVEL OF ASSESSMENT TO BE DETERMINED Ohio Revised Code §5715.19

(A) (1) "Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:"

(a) "Any classification made under the Ohio Rev. Code §5713.041;"

(b) "Any determination made under the Ohio Rev. Code §5713.32 or 5713.35;"

(c) "Any recoupment charge levied under the Ohio Rev. Code §5713.35;"

(d) "The determination of the total valuation of any parcel that appears on the tax list, except parcel assessed by the tax commissioner pursuant to the Ohio Rev. Code §5727.06;"

(e) "The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to the Ohio Rev. Code §5727.06;"

(f) "Any determination made under division (A) of Ohio Rev. Code §319.302.

Any person owning taxable real property in the county or in a taxing district with territory in the county, the board of county commissioners, the prosecuting attorney or treasurer of the county, the board of township trustees of any township with territory within the county, the board of education of any school district with any territory in the county, or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as the person's real property is located. The county auditor shall present to the county board of revision all complaints filed with him.

(2) As used in division (A)(2) of this section, "interim period" means, for each county, the tax year to which the Ohio Rev. Code §5715.24 applies and each subsequent tax year until the tax year in which that section applies again.

"No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if they filed a complaint against the assessment of that parcel for any prior tax year in the same interim period, unless that person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:"

(a) "The property was sold in an arms length transaction, as described in the Ohio Rev. Code §5713.03;"

(b) "The property lost value due to some casualty."

(c) "Substantial improvement was added to the property,"

(d) "An increase or decrease of at least fifteen percent in the property's occupancy has had a substantial economic impact on the property."

(3) "If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section §5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section."

(B) "Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under Ohio Rev. Code §4701.10, a general or residential real estate appraiser licensed or certified under Ohio Rev. Code §4763, or a real estate broker licensed under Ohio Rev. Code §4735, who is retained by such a person; or, if the owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that property owner, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect

determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action."

(C) "Each board of revision shall notify any complainant and also the property owner, if his address is known, when a complaint is filed by one other than the property owner, by certified mail, not less than ten days prior to the hearing, of the time and place the same will be heard. The board of revision shall hear and render its decision on a complaint within ninety days after the filing thereof with the board, except that if a complaint is filed within thirty days after receiving notice from the auditor as provided in division (B) of this section the board shall hear and render its decision within ninety days after such filing."

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, his assignee, or any other person or entity authorized to file a complaint under this section.

(E) "If a taxpayer files a complaint as to the classification, valuation, assessment, or any determination affecting his own property and tenders less than the full amount of taxes or recoupment charges as finally determined, an interest charge shall accrue as follows:"

1) "If the amount finally determined is less than the amount billed but more than the amount tendered, the taxpayer shall pay interest at the rate per annum prescribed by the Ohio Rev. Code §5703.47, computed from the date that the taxes were due on the difference between the amount finally determined and the amount tendered. This interest charge shall be in lieu of any penalty or interest charge under the Ohio Rev. Code §323.121 unless the taxpayer failed to file a complaint and tender an amount as taxes or recoupment charges within the time required by this section, in which case the Ohio Rev. Code §323.121 applies."

(2) "If the amount of taxes finally determined is equal to or greater than the amount billed and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by the Ohio Rev. Code §5703.47 from the date the taxes were due on the difference between the amount finally determined and the amount tendered, such interest to be in lieu of any interest charge but in addition to any penalty prescribed by the Ohio Rev. Code §323.121."

COMPLAINTS; TENDER OF TAX OR LESSER AMOUNT; PENALTIES; COMMON LEVEL OF ASSESSMENT TO BE DETERMINED Ohio Revised Code §5715.19 (continued)

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under the Ohio Rev. Code §5713.31, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) "A complainant shall provide to the board of revision all information or evidence within his knowledge or possession that affects the real property that is the subject of his complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for his failure to provide the information or evidence to the board of revision."

(H) "In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed."

COUNTY AUTOMATIC DATA PROCESSING BOARD

COUNTY AUTOMATIC DATA PROCESSING BOARD; MEMBERS, COUNTY OFFICE DEFINED Ohio Revised Code §307.84

The board of county commissioners of any county may, by resolution, establish a county automatic data processing board. The board shall consist of the county treasurer or the county treasurer's representative, the county recorder or the county recorder's representative, the clerk of the court of common pleas or the clerk's representative, a member or representative of the board of county commissioners chosen by the board, two members or representatives of the board of elections chosen by the board of elections, one of whom shall be a member of the political party receiving the greatest number of votes at the most recent general election for the office of Governor and one whom shall be a member of the political party receiving the second greatest number of votes at such election, if the board of elections desires to participate, and the county auditor or the county auditor's representative who shall serve as secretary. The members of the county automatic data processing board may by majority vote add to the board any additional members whose officers use the facilities of the board.

After the initial meeting of the county automatic data processing board, no county office shall purchase, lease, operate, or contract for the use of any automatic or electronic data processing or record-keeping equipment, software, or services without prior approval of the board.

As used in the Ohio Rev. Code §307.84 to 307.846, "county office" means any officer, department, board, commission, agency, court, or other office of the county, other than a board of county hospital trustee.

MEETINGS; RULES AND REGULATIONS Ohio Revised Code §307.841

Within ninety days after a county automatic data processing board has been established, it shall hold its initial meeting at the office of the county auditor at such time as the secretary of the board determines. Thereafter, the board shall meet annually on the second Monday in January at the auditor's office and at such other times and places as the secretary determines. The secretary shall, within five days after receiving a written request from any other member of the board, call the board together for a meeting. A majority of the board constitutes a quorum at any regular or special meeting.

The board may, by unanimous consent, adopt such rules and regulations as it deems necessary for its operation, but no rule or regulation of the board shall derogate the authority or responsibility of any elected official.

COORDINATION OF SERVICES; CONTRACT FOR SERVICES; DATA PROCESSING CENTER Ohio Revised Code §307.842

The county automatic data processing board shall coordinate the use of all automatic or electronic data processing or record-keeping equipment, software, or services in use throughout the county offices at the time the board is established.

The board may, in writing, authorize any county office to contract for automatic or electronic data processing or record-keeping services, or operate or acquire automatic or electronic data processing or record-keeping equipment, where the board determines such action is desirable.

The authorization shall be signed by a majority of the members of the board and shall be filed in the office of the board of county commissioners.

The county automatic data processing board may establish an automatic data processing center which shall provide a centralized system for the use of automatic or electronic data processing or record-keeping equipment, software, or services for all county offices.

CONTRACT FOR SERVICES WITH OTHER AUTHORITIES Ohio Revised Code §307.846

The county automatic data processing board may enter into a contract with the legislative authorities of any municipal corporation, township, port authority, water or sewer district, school district, library district, county law library association, health district, park district, soil and water conservation district, conservancy district, other taxing district, regional council established pursuant to Chapter 167 of the Ohio Revised Code, county land reutilization corporation organized under Chapter 1724 of the Revised Code, or otherwise or with the board of county commissioners or the automatic data processing board of any other county, or with any other federal or state governmental agency, and such authorities or entities may enter into contracts with the county automatic data processing board, to provide automatic or electronic data processing or record-keeping services to any of them. The board shall establish a schedule of charges upon which the cost of providing such services shall be based. All moneys collected by the board for services rendered pursuant to contracts entered into under this section shall be deposited in the county general fund; however, such moneys may be segregated into a special fund in the county treasury until the end of the calendar year. County offices may also be charged for such services and the appropriation so charged and the appropriation of the board so credited.

COUNTY MICROFILMING BOARD

COUNTY MICROFILMING BOARD Ohio Revised Code §307.80

The board of county commissioners of any county may, by resolution, establish a county microfilming board. The board shall consist of the county treasurer, or the treasurer's representative, the county auditor or the auditor's representative, the clerk of court of common pleas or the clerk's representative, a member or representative of the board of county commissioners chosen by the board of county commissioners, and the county recorder or the recorder's representative who shall serve as secretary.

After the initial meeting of the county microfilming board, no county office shall purchase, lease, operate, or contract for the use of any microfilming or other image processing equipment, software, or services without prior approval of the board.

As used in sections 307.80 to 307.806 of the Revised Code, "county office" means any officer, department, board, commission, agency, court, or other office of the county and the court of common pleas. The county hospital shall not be considered a "county office" when the county hospital uses microfilming to record and store for future access physical and psychiatric examinations or treatment records of its patients. The county hospital shall participate, at the request of the county microfilming board, in purchasing film and equipment and in entering into contracts for services for microfilming.

ORGANIZATION OF BOARD Ohio Revised Code §307.801

Within ninety days after a county microfilming board has been established, it shall hold its initial meeting at such time as the secretary of the board determines. Thereafter, the board shall meet annually on the second Monday in January and at such other times and places as the secretary determines. The secretary shall, within five days after receiving a written request from any other member of the board, call the board together for a meeting. A majority of the board constitutes a quorum at any regular or special meeting.

The board may, by unanimous consent, adopt such rules as it considers necessary for its operation, but no rule of the board shall delegate the authority or responsibility of any elected official. Ohio Rev. Code §307.801

COORDINATION OF USE OF EQUIPMENT Ohio Revised Code §307.802

The county microfilming board shall coordinate the use of all microfilming or image processing equipment, software, or services in use throughout the county offices at the time the board is established.

The board may, in writing, authorize any county office to contract for microfilming or image processing services, or operate or acquire microfilming or image processing equipment, software, or services, where the board determine such action is desirable. The authorized action shall be signed by a majority of the members of the board and shall be filed in the office of the board of county commissioners.

The county microfilming board may establish a microfilming center which shall provide a centralized system for the use of microfilming or image processing equipment, software, or services for all county offices.

CONTRACT FOR SERVICES WITH OTHER PUBLIC ENTITIES Ohio Revised Code §307.806

The county microfilming board may enter into a contract with the legislative authorities of any municipal corporation, township, port authority, water or sewer district, school district, library district, county law library association, health district, park district, soil and water conservation district, conservancy district, other taxing district, regional council established pursuant to Chapter 167 of the Revised Code, or otherwise, county land reutilization corporation organized under Chapter 1724 of the Revised Code, or with the board of county commissioners, or the microfilming board of any other county, or with any

CONTRACT FOR SERVICES WITH OTHER PUBLIC ENTITIES Ohio Revised Code §307.806 (continued)

other federal or state governmental agency, and such authorities may enter into contracts with the county microfilming board, to provide microfilming or image processing services to any of them. The board shall establish a schedule of charges upon which the cost of providing such services shall be based. All moneys collected by the board for services rendered pursuant to contracts entered into under this section shall be deposited in the county general fund; however, such moneys may be segregated into a special fund in the county treasury until the end of the calendar year. County offices may also be charged for such services and the appropriation so charged and the appropriation of the board so credited.

ESTABLISHMENT AND MAINTENANCE OF COUNTY OR JOINT SOLID WASTE MANAGEMENT DISTRICT Ohio Revised Code §343.01

The pertinent section is as follows:

(A) The board of directors shall do one of the following;

(1) "Designate the county auditor, including any other official acting in a capacity similar to a county auditor under a county charter, of a county participating in the joint district as the fiscal officer of the district, and the county treasurer, or other official acting in a capacity similar to a county treasurer under a county charter, of that county as the treasurer of the district. The designated county officials shall perform any applicable duties for the district as each typically performs for the county of which the individual is an official, except as otherwise may be provided in any bylaws or resolutions adopted by the board of directors. The board of directors may pay to that county any amount agreed upon by the board of directors and the board of county commissioners of that county to reimburse that county for the cost properly allocable to the service of its officials as fiscal officer and treasurer of the joint district.

(2) Appoint one individual who is neither a county auditor nor a county treasurer, and who may be an employee of the district, to serve as both the treasurer of the district and its fiscal officer. That individual shall act as custodian of the funds of the board and the district and shall maintain all accounts of the district. Any reference in this chapter or Chapter 3734 of the Revised Code to a county auditor or county treasurer serving as fiscal officer of a district or custodian of any funds of a board or district is deemed to refer to an individual appointed under division (B)(2) of this section.

The fiscal officer of a district shall establish a general fund and any other necessary funds for the district.

REGULATIONS FOR GOVERNMENT OF CORPORATION – BOARD OF DIRECTORS Ohio Revised Code §1724.03

The pertinent section is as follows:

(B) The board of directors of a county land reutilization corporation shall be composed of five, seven or nine members, including the county treasurer, at least two of the members of the board of county commissioners, one representative of the largest municipal corporation, based on the

population according to the most recent federal decennial census, that is located in the county, one representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, if at least two such townships exist in the county, and any remaining members selected by the treasurer and the county commissioners who are members of the corporation's board. The township representative shall be chosen by a majority of the boards of township trustees of townships with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census. At least one board member shall have private sector or nonprofit experience in rehabilitation or real estate acquisitions. A county treasurer and the county commissioners each may appoint a representative, as a director of the corporation, to act for the officer at any of the meetings of the corporation. Except as may otherwise be authorized by the regulations of the corporation, all members of the board of directors shall serve without compensation, but shall be reimbursed for actual and necessary expenses.

County Treasurer's Manual

SECTION IV

PAYMENTS TO AND FROM COUNTY TREASURY

County Treasurer's Manual

PAYMENTS TO AND FROM COUNTY TREASURY

MONEY TO BE CERTIFIED INTO TREASURY Ohio Revised Code §319.13

Except as to moneys collected on the tax duplicate, the county auditor shall certify all moneys into the county treasury, specifying by whom to be paid, what fund to be credited, charge the treasurer with such moneys, and preserve a duplicate of the certificate in his office. Costs collected in penitentiary cases which have been or are to be paid by the state, shall be certified into the treasury as belonging to the state.

WARRANTS ON COUNTY TREASURER; MANDAMUS WRIT TO COMPEL WARRANT Ohio Revised Code §319.16

The county auditor shall issue warrants, including electronic warrants authorizing direct deposit for payment of county obligations in accordance with division (F) of section 9.37 of the Revised Code, on the county treasurer for all moneys payable from the county treasury, upon presentation of the proper order or voucher and evidentiary matter for the moneys, and keep a record of all such warrants showing the number, date of issue, amount for which drawn, in whose favor, for what purpose, and on what fund. The auditor shall not issue a warrant for the payment of any claim against the county, unless it is allowed by the board of county commissioners, except where the amount due is fixed by law or is allowed by an officer or tribunal, including a county board of mental health or county board of developmental disabilities, so authorized by law. If the auditor questions the validity of an expenditure that is within available appropriations and for which a proper order or voucher and evidentiary matter is presented, the auditor shall notify the board, officer, or tribunal who presented the voucher. If the board, officer, or tribunal determines that the expenditure is valid and the auditor continues to refuse to issue the appropriate warrant on the county treasury, a writ of mandamus may be sought. The court shall issue a writ of mandamus for issuance of the warrant if the court determines that the claim is valid. Evidentiary matter includes original invoices, receipts, bills and checks, and legible copies of contracts.

TAXES ERRONEOUSLY CHARGED; REFUNDS Ohio Revised Code §319.36

If, after having delivered a duplicate to the county treasurer for collection, the county auditor is satisfied that any tax, assessment, recoupment charge, or any part thereof has been erroneously charged, as a result of a clerical error as described in the Ohio Rev. Code §319.35, the county auditor shall give the person so charged a certificate to that effect to be presented to the treasurer, who shall deduct the amount from such tax, assessment, or charge. If, at any time, the auditor discovers that erroneous taxes, assessments, or charges have been charged or collected in previous years, as a result of a clerical error, except for public utility taxes covered under the Ohio Rev. Code §5727.471, the auditor shall call the attention of the county board of revision of such charge or collection at a regular or special session of the board. If the board finds that taxes, assessments, or charges have been erroneously charged or collected as a result of a clerical error, it shall certify that finding to the county auditor. Upon receipt of the board's certification, and in all cases where the tax commissioner has certified such a determination under the Ohio Rev. Code §5711.32, the auditor shall do one of the following:

(A) In the event of erroneous charges that have not been collected, give the person so charged certificate of erroneous assessments to be presented to the treasurer, who shall deduct that amount from such taxes, assessments, or charges;

(B) In the event of erroneous charges that have been collected, do one of the following:

(1) Draw a warrant on the treasurer in favor of the person paying the erroneous charges, or the personal representative of the person paying the erroneous charges, for the full amount of the taxes, assessments so charged and collected with any applicable interest thereon as prescribed division (E) of this section or by the Ohio Rev. Code §5719.041 [5719.04.01].

(2) Refund a portion of the overpayment and any interest and prorate the remaining balances as a credit against future taxes that may be charged to the person;

(3) Prorate the full amount of the overpayment and any interest as a credit against future taxes that may be charged to the person;

(4) Enter into a written undertaking with the person providing for refund of the overpayment in installments. The terms of such an undertaking shall include the amount payable and the due dates of each installment, including the due dates of the final payment, which shall not later than two years after the due date of the first installment. Notwithstanding the Ohio Rev. Code §5719.041 [571.4.1] no interest shall accrue overpayment allowed under that section beyond the day on which the undertaking is entered into.

(C) The auditor shall have discretion as to which method to use and shall advise the person of the decision within sixty days after receipt of the board's or tax commissioner's certification. The auditor shall draw a warrant for payment of any refund under division (B)(1) or (2) of this section within ninety days after receipt of the certification. Any amount to be credited under division (B)(2) or (3) of this section shall be applied to all or a part of the taxes otherwise due from the person on any property tax due dates after the more than the next ten ensuing due dates. If any portion of the overpayment has not been refunded or credited by the tenth such tax due date or by a time when the auditor determines that the person and the property of the person are not shown on any tax list for the county, the auditor immediately shall draw a warrant to refund that portion.

Interest allowed under division (E) of this section or by the Ohio Rev. Code §5719.041 [5719.04.1] shall continue to accrue on portions of overpayments credited against future taxes until the last day of the month preceding the day the portion of the overpayment is credited, and shall be computed separately on each portion credited. In computing the interest on a portion of any overpayment credited against current taxes due, the portion shall be considered to have been credited on the last day on which those taxes may be paid without penalty.

(D) The treasurer shall pay a refund warrant from the undivided general property tax fund and such refund or any prorated refund credit, including interest paid thereon, shall be properly apportioned by the auditor among the subdivision accounts to which the overpayment originally was paid. When the auditor finds that there are insufficient funds present in the undivided tax fund to the credit of any subdivision account for the full repayment of a refund, the auditor may draw a warrant in an amount not exceeding the amount present and the balance, with accrued interest, shall be paid as funds become available. In no instance shall taxes that are to be apportioned to any one subdivision be used to refund erroneous payments that have been previously distributed to any other subdivisions. Except for taxes required to be refunded by the county auditor pursuant to division (A) of the Ohio Rev. Code §5711.32, no taxes or assessments

TAXES ERRONEOUSLY CHARGED; REFUNDS Ohio Rev. Code §319.36 (continued)

shall be refunded unless they have been erroneously charged or collected in the five years next preceding the discovery of such charge or collection by the auditor.

(E) In the event of an erroneous tax, assessment, or charge against real property, the county auditor shall add the accrued interest to the overpayment, which interest becomes part of the overpayment. The interest accrues on the overpayment from the first day of the month following the date of overpayment until the last day of the month preceding the date of the drawing of the warrant pursuant to division (A) of this section. The interest shall be paid on a prorated basis from the fund or funds to which the overpayment was credited.

(F) The payment of interest under division (E) of this section shall not be made on an overpayment resulting from a reduction in the appraised true value, other than such a reduction resulting from the correction of a clerical error.

PAYMENTS INTO COUNTY TREASURY Ohio Revised Code §321.12

Except for payments of taxes charged on any current or delinquent tax duplicate and advance payments of taxes pursuant to the Ohio Rev. Code §5719.02, all payments of money into the county treasury shall be on the draft of the county auditor, in favor of the county treasurer.

The county auditor shall preserve a duplicate copy of each such draft, and he and the county treasurer shall each keep an accurate record of each draft and of the fund in favor of which it is drawn.

DUPLICATE RECEIPTS SHALL BE GIVEN Ohio Revised Code §321.14

When money is paid to the county treasurer, except on account of taxes charged on the duplicate, he shall give to the person paying duplicate receipts, one of which such person shall deposit with the county auditor, who shall charge the treasurer with the amount of such receipts.

PAYMENT OF MONEY FROM COUNTY TREASURY Ohio Revised Code §321.15

No money shall be paid from the county treasury, or transferred to any person for disbursement, except on the warrant of the county auditor including an electronic warrant authorizing direct deposit, in accordance with division (F) of section 9.37 of the Revised Code, for payment of county obligations.

County Treasurer's Manual

SECTION V

POWER TO TAX AND UNIFORM RULE OF TAXATION

County Treasurer's Manual

POWER TO TAX AND UNIFORM RULE OF TAXATION

CONCEPT AND BACKGROUND

The right and power to tax property is a fundamental attribute of sovereignty. Such right is an essential prerogative of government. Mays v. Cincinnati, 1 Ohio St. 268 (1853).

In Ohio this right and power is given to the legislative branch of the government by Article 11, Section 1, of the Constitution, which provides that the legislative power of the state is vested in the General Assembly.

The exercise of the power of imposing and collecting taxes is legislative, and yet this power is not expressly conferred by our constitution upon the general assembly. It is, however, necessarily included in the legislative authority conferred upon the general assembly by constitution, Article 2, Section 1. Except for other express and implied provisions in the constitution, the power of taxation would be vested in the legislature alone, and without interference on the part of other governmental agencies. State v. Akron Metro Park Dist. 120 Ohio St. 464, 481, (1929).

VALUATION

Valuation is the measuring stick used to fix and determine the share, proportion or percentage of each taxpayer to the total needs of the subdivision. The amount of tax levied by a taxing authority is not determined by the assessed valuation, but by the needs of the subdivision as shown by its budget.

TAX RATE

The tax rate, fixed annually and based upon the needs and requirements of the subdivision as shown by its budget, determine the amount of taxes to be levied.

SUBDIVISION'S POWER TO TAX; LIMITATION Ohio Revised Code §5705.49

Wherever in the Revised Code the taxing authorities of any subdivision, as defined in the Ohio Rev. Code §5705.01, are authorized to levy taxes on the taxable property within a subdivision, or, in the case of a qualifying library levy, within a library district or association library district, such authority shall extend only to the levy of taxes on the taxable real and public utility property listed on the general tax lists and duplicates provided for by section 319.28 of the Revised Code. Where the amount of indebtedness of any subdivision is limited by law with reference to the tax valuation or aggregate value of the property on the tax list and duplicate of such subdivision, such limitation shall be measured by the property listed on such general tax lists and duplicates in such subdivision.

UNIFORM RULE OF TAXATION

Ohio Constitution, Article XII, Section 2, is the provision requiring taxation by uniform rule and presently limiting taxation to 1 % of the true value in money of property and in pertinent part reads as follows:

FINANCE AND TAXATION OHIO CONSTITUTION ARTICLE XII, SECTION 2

No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value, except that laws may be passed to reduce taxes by providing for a reduction in value of the homestead of permanently and totally disabled residents and resident sixty-five years of age and older, and providing for income and other qualifications to obtain such reduction.

OHIO SUPREME COURT DECISION

Exchange Bank of Columbus v. Hines, 3 Ohio St. 1, 15 (1853)

Taxing is required to be by a uniform rule; that is, by one and the same unvarying standard. Taxing by a uniform rule requires uniformity not only in the rate of taxation, but also uniformity in the mode of the assessment upon the taxable valuation. Uniformity in taxing implies equality in the burden of taxation, and this equality of burden cannot exist without uniformity in the mode of the assessment as well as in the rate of taxation.

The uniformity must be coextensive with the territory to which it is applied. If a state tax, it must be uniform over all the state. If a county, town or city tax, it must be uniform throughout the extent of the territory to which it applies. But the uniformity in the rule required by the Constitution does not stop here. It must be extended to all property subject to taxation, so that all property may be taxed alike, equally, which is taxing by a uniform rule.

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County Treasurer's Manual

SECTION VI

TAX TIMES, RATES, BILLS AND RECEIPTS

County Treasurer's Manual

TAX TIMES, RATES, BILLS AND RECEIPTS

ATTACHING OF LIEN FOR TAXES Ohio Revised Code §5719.01

As used in this Chapter, "taxes" means all general taxes levied against personal property pursuant to the Ohio Rev. Code §5709.01 and all taxes levied pursuant to the Ohio Rev. Code §5707.04.

All personal property subject to taxation shall be liable to be seized and sold for taxes. The personal property of a deceased person in the hands of an executor or administrator shall be liable for any tax due on it from the decedent.

Taxes charged on any tax duplicate, except those upon real estate, shall be a lien on real property of the person charged therewith from the date of the filing of a notice of such lien as provided by law.

WHEN TAXES ARE DUE AND PAYABLE

Real property taxes in Ohio are not determined before October 1, annually, as taxes are assessed at the end of the period, not the beginning.

The Ohio Rev. Code §323.11 fixes the lien of the State for taxes on the first day of January, annually.

It does not relate to the time or the amount of taxes that will be levied at a subsequent date by action of the various taxing authorities. The fact is that practically all levies are made after this date.

The taxing authorities are required to adopt budgets on or before July 15 in each year, except for school districts. (ORC 5705.28). The work of the county budget commission is required to be completed on or before September 1, and the taxing subdivision has until September 15 to determine if additional levies are needed. School districts must submit their tax budget by January 15. (ORC 5705.27). The work of the budget commission must be completed by March first. (ORC 5705.35).

The resolution of necessity must be certified to the board of elections not less than 90 days before the election upon which it will be voted. (ORC 5705.19),

Taxes voted at the November election may be levied for the current tax year if the resolution of the taxing authority so provides.

NOTICE OF TAXES ASSESSED Ohio Revised Code §323.08

The county treasurer shall publish notice of the date of the last date for payment of each installment of taxes once a week for two successive weeks prior to such date in a newspaper of general circulation within the county or as provided in section 7.16 of the Revised Code. The notice shall be inserted in a conspicuous place in the newspaper and shall also contain notice that any taxes paid after such date will accrue a penalty and interest and that failure to receive a tax bill will not avoid such penalty and interest. The notice shall contain a telephone number that may be called by taxpayers who have not received tax bills.

DEFINITION OF NEWSPAPER Ohio Revised Code §5721.01 (B)

As used in the Ohio Rev. Code §5719.04, 5721.03, and 5721.31 and in any other sections of the Revised Code to which those sections are applicable, a "newspaper" or "newspaper of general circulation" has the same meaning as in section 7.12 of the Revised Code.

OFFICE OF COUNTY TREASURER OPEN FOR COLLECTION OF TAXES ON REAL AND PUBLIC UTILITY PROPERTY Ohio Revised Code §323.09

The office of the county treasurer shall be kept open for the collection of taxes from the time of delivery of the duplicate to the treasurer until the twentieth day of June, except during such time as it may be necessary to close the office for the purpose of the February settlement of such taxes.

DELINQUENT LAND LIST AND DUPLICATE Ohio Revised Code §5721.011

Immediately after each settlement required by division (C) of the Ohio Rev. Code §321.24, each county auditor shall compile, in substantially the same form as the list and duplicate prepared pursuant to Section 319.28 of the Ohio Revised Code, a list and duplicate of all delinquent lands in the auditor's county. In any such list there may be included lands that have been omitted from a prior list. Lands on which the only unpaid taxes are amounts claimed in good faith not to be due in complaints pending under the Ohio Rev. Code §5715.19 and lands that are the subject of an application for exemption from taxation under the Ohio Rev. Code §5715.27 shall not be included in the list. The delinquent land list and duplicate shall contain the description of the property and the name of the person in whose name it is listed as they appear on the tax list of the previous tax year and the total amount of all taxes, assessments, recoupment charges, penalties, and interest due and unpaid against the entry at the settlement and shall set forth as separate items any interest required to be so entered under divisions (B)(1), (2), and (3) of the Ohio Rev. Code §323.121. The original list shall be kept in the office of the auditor, and the duplicate shall be certified and delivered to the county treasurer within thirty days after the settlement required by division (C) of the Ohio Rev. Code §321.24.

COLLECTION OF DELINQUENT TAXES Ohio Revised Code §5721.02

The office of the county treasurer shall be kept open to receive the payment of delinquent real property taxes, from the date of the delivery of the delinquent land duplicate, provided for in Ohio Rev. Code §5721.011, until the final publication of the delinquent tax list and the delinquent vacant land tax list as provided in Ohio Rev. Code §5721.03, in order that the name of any taxpayer appearing on either list, who prior to seven days before the first publication of that list pays the delinquent taxes in full, may be stricken from that list and in order that the name of each person appearing on either list, who prior to seven days before the publication of that list enters into a delinquent tax contract under the Ohio Rev. Code §323.31 to pay the delinquent taxes in installments, may be stricken from that list or an asterisk may be entered in the margin next to the person's name. If payment in full is made subsequent to the first publication and prior to seven days before the second publication of either list, the name of the taxpayer shall be eliminated from the second publication.

EMPLOYING COLLECTORS OF DELINQUENT TAXES Ohio Revised Code §5721.021

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.

RECEIPT FOR PAYMENT OF TAXES; FORM Ohio Revised Code §323.14

When any tax is paid at the office of the county treasurer or at any tax receiving office, the treasurer shall give a receipt to the person paying it. If any tax is paid to the treasurer by mail, and the person paying it encloses with the payment an addressed envelope with sufficient postage, the treasurer shall enclose a receipt for the taxes in such envelope and deposit it in the mail. No receipt given by the treasurer for payment made otherwise than in lawful money or the notes specified in the Ohio Rev. Code §321.13 shall be valid, unless the moneys represented by such payment are received into the county treasury or a county depository.

The tax receipt given by the treasurer shall be a duplicate of the tax bill unless the treasurer prescribes a different form, approved by the tax commissioner, to be used as a receipt when the tax is paid by the treasurer's application of prepayments pursuant to the Ohio Rev. Code §321.45.

ATTORNEY GENERAL'S OPINIONS

Public officials are not strictly and personally liable for public monies that are properly due public agencies but that remain uncollected by those public officials. 1993 Op. Att'y. Gen. No. 93-004.

The county treasurer, or the county auditor if authorized to prepare the tax bills, pursuant to the Ohio Rev. Code §323.11, is the public official authorized pursuant to the Ohio Rev. Code §9.35, to contract for and engage the services of a financial institution, or other person, firm or corporation engaged in the business or capable of rendering electronic data processing or computer services, to perform any or all of the ministerial functions considered necessary by such public officials for the preparation of the county treasurer's tax bills required by the Ohio Rev. Code §323.1 1; 1970 Op. Att'y. Gen. No. 70-091. A contract authorized pursuant to the Ohio Rev. Code §9.35, cannot extend beyond the contracting public officials term of office. 1970 Op. Att'y. Gen. No. 70-091.

PAYMENT OF REAL AND PUBLIC UTILITY TAXES Ohio Revised Code §323.12

(A) Each person charged with taxes shall pay to the county treasurer the full amount of such taxes on or before the thirty-first day of December, or shall pay one-half of the current taxes together with the full amount of any delinquent taxes before such date, and the remaining half on or before the twentieth day of June next ensuing. When such taxes are paid by installments, each payment shall be apportioned among the several funds for which taxes have been assessed.

PAYMENT OF REAL AND PUBLIC UTILITY TAXES Ohio Revised Code §323.12 (continued)

(B) A tax is paid on or before the dates set forth in this section if the tax payment is received by the county treasurer or if prepayments are applied by the treasurer toward the payment of taxes as provided by the Ohio Rev. Code §321.45 on or before the last day for payment of such tax, or if the tax payment is received after such date in an envelope that was postmarked by the United States Postal Service on or before the last day for payment of such tax. In the event there is more than one date of postmark on the envelope, the earliest date imprinted by the postal service shall be the date of payment.

The postmark by the United States Postal Service shall be the date of payment. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(C) The treasurer may delay the closing of the treasurer's books for any collection period for the purpose of receiving and processing such payments.

DELINQUENT TAXES; TIME FOR CHARGING PENALTY Ohio Revised Code §323.121

(A) (1) Except as otherwise provided in division (A)(2) of this section, if one-half of the current taxes charged against an entry of real estate together with the full amount of any delinquent taxes are not paid on or before the thirty-first day of December in that year or on or before the last day for payment as extended pursuant to the Ohio Rev. Code §323.17, a penalty of ten percent shall be charged against the unpaid balance of such half of the current taxes on the duplicate. If the total amount of all the taxes is not paid on or before the twentieth day of June, next thereafter, or on or before the last day for payment as extended pursuant to the Ohio Rev. Code §323.17, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(2) After a valid delinquent or omitted tax contract that includes unpaid current taxes from a first-half collection period described in section 323.12 of the Revised Code has been entered into under section 323.31 or 5713.20 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent or omitted tax contract remains in effect. On the day a delinquent or omitted tax contract becomes void, the ten per cent penalty shall be charged against such taxes and shall equal the amount of penalty that would have been charged against unpaid current taxes outstanding on the date on which the second-half penalty would have been charged thereon under division (A)(1) of this section if the contract had not been effect.

(B) (1) On the first day of the month following the last day the second installment of taxes may be paid without penalty, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and

ended on the last day of the month that included the last date such second installment could be paid without penalty. The interest shall be computed at the rate per annum prescribed by Ohio Rev. Code §5703.47 and shall be entered as a separate item on the tax list and duplicate compiled under Ohio Rev. Code §319.28 or 5721.011, whichever list and duplicate are first compiled after the date on which the interest is computed and charged. However, for tracts and lots on the real property tax suspension list under the Ohio Rev. Code §319.48, the interest shall not be entered on the tax list and duplicate complied under 319.28, but shall be entered in the first tax list and duplicate compiled under the Ohio Rev. Code §5721.011 [5721.01.1] after the date on which the interest in computed and charged.

(2) In a county on behalf of which a county land reutilization corporation has been organized under Chapter 1724 of the Revised Code, upon the written order of the county treasurer, interest shall be charged against and computed on delinquent taxes as provided in division (B)(2)(a) or (b) of this section, as prescribed in the order:

(a) In the manner proved under division (B)(1) and (B)(3) of this section, except that the interest shall be computed at the rate of twelve per cent per annum; or

(b) On the first day of the month following the month in which interest otherwise would be charged in accordance with division (B)(1) of this section as specified in the order, and each subsequent month, interest shall be charged against and computed on all delinquent taxes remaining delinquent on the last day of the preceding month at a rate of one percent per month.

The county treasurer shall file a copy of the order directing the rate and manner of charging interest under this division with the county treasurer and the tax commission. If interest is charged under division (B)(2) of this section, interest shall not be charged under division (B)(1) or (3) of this section.

(3) On the first day of December, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by the Ohio Rev. Code §5703.47 and shall be entered as a separate item on the tax list and duplicate compiled under the Ohio Rev. Code §319.28 or 5721.011, whichever list and duplicate are first compiled after the date on which the interest is computed and charged. However, for tracts and lots on the real property tax suspension list under the Ohio Rev. Code §319.48, the interest shall not be entered on the tax list and duplicate compiled under the Ohio Rev. Code §319.28, but shall be entered on the first tax list and duplicate compiled under the Ohio Rev. Code §5721.011 after the date on which the interest is computed and charged.

(4) After a valid delinquent tax contract has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the delinquent tax contract remains in effect in compliance with the Ohio Rev. Code §323.31. If a valid delinquent tax contract becomes void, interest shall be charged against the

DELINQUENT TAXES; TIME FOR CHARGING PENALTY Ohio Revised Code §323.121 (continued)

delinquent taxes for the periods that interest was not permitted to be charged while the delinquent tax contract was in effect. The interest shall be charged on the day the delinquent tax contract becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (B)(1)(2) and (3) of this section had the delinquent tax contract not been in effect.

(C) If the full amount of the taxes due at either of the times prescribed by division (A) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in that division for failure to make that payment by the prescribed time.

(D) The country treasurer shall compile and deliver to the county auditor a list of all tax payments the treasurer has received as provided in division (C) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in process.

FACTORS JUSTIFYING DELAY IN DELIVERY OF TAX DUPLICATE OR CLOSE OF TAX COLLECTION PERIOD Ohio Revised Code §323.17

When any taxing authority in the county has certified to the board of elections a resolution that would serve to place upon the ballot at a general election or at any special election held prior to the general election but subsequent to the first Tuesday after the first Monday in August the question of a tax to be levied on the current tax list and duplicate for any purpose, or if the auditor has not received the certified reduction factors as required by division (D)(2) of the Ohio Rev. Code §319.301, the time for delivery of shall be extended to the first Monday in December. When delivery of the tax duplicate has been so delayed, the times for payment of taxes as fixed by the Ohio Rev. Code §323.12 may be extended to the thirty-first day of January and the twentieth day of July. In case of emergency the tax commissioner may, by journal entry, extend the times for delivery of the duplicate in any county for an additional fifteen days upon receipt of a written application from the county auditor, in the case of a delay in the delivery of the tax duplicate, or from the treasurer regarding an extension of the time for the billing and collection of taxes.

When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application of the county auditor and county treasurer, may extend the time for payment of taxes if he determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order so issued by the commissioner shall prescribe the final extended date for the payment of taxes for that collection period.

"Emergency," as used in this section, includes death or serious illness, any organized work stoppage, mechanical failure of office equipment or machinery, or a delay in complying with the Ohio Rev. Code §5715.24 or 5715.26 which will cause an unavoidable delay in the delivery of duplicates or in the billing or collection of taxes. Such application shall contain a statement describing the emergency that will cause the unavoidable delay. Any application from the county auditor for an extension of time for delivery of

FACTORS JUSTIFYING DELAY IN DELIVERY OF TAX DUPLICATE OR CLOSE OF TAX COLLECTION PERIOD Ohio Revised Code §323.17 (continued)

the duplicate due to an emergency must be received by the tax commissioner on or before the last day of the month preceding the date required for such delivery, When an extension of time for delivery of the duplicate is so granted, the time for payment of taxes shall be extended for a like period of time. Whenever taxable real property has been destroyed or damaged by fire, flood, tornado, or otherwise, in an amount not less than twenty-five per cent of the value as listed and assessed for taxation but in no event less than two thousand dollars of taxable value, the county board of revision, by resolution, may extend the time for payment of taxes on such property not more than one year after the time fixed by the Ohio Rev. Code §323.12. The board shall file a copy of such resolution with the county auditor and county treasurer, stating the name of the owner and description as it appears on the tax list, the taxing district, the type and kind of property destroyed or damaged, and the board's estimate of the amount of such destruction or damage.

ATTORNEY GENERAL'S OPINION

When the time for the payment of real property taxes has been extended, pursuant to Ohio Rev. Code §323.17, the imposition of the penalty for failure to pay real property taxes when due is correspondingly extended. 1957 Op. Att'y. Gen. No. 1005

TAX BILLS MAILED OR DELIVERED; FAILURE TO RECEIVE BILL Ohio Revised Code §323.13

Except as in provided by the Ohio Rev. Code §323.134, immediately upon receipt of any tax duplicate from the county auditor, but not less than twenty days prior to the last date which the first one-half taxes may be paid without penalty pursuant to the Ohio Rev. Code §323.12 or 323.17, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on such duplicate with taxes or to an agent designated by the person, the tax bill prescribed by the Commissioner of Tax Equalization under the Ohio Rev. Code §323.131. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period.

After delivery of the delinquent land duplicate as prescribed in the Ohio Rev. Code §5721.011, the county treasurer may prepare and mail to each person in whose name property therein is listed an additional tax bill showing the total amount of delinquent taxes appearing on such duplicate against such property. The tax bill shall include a notice that the interest charge prescribed by division (B) of the Ohio Rev. Code §323.121 has begun to accrue.

A change in the mailing address of any tax bill shall be made in writing to the county treasurer.

Upon certification by the county auditor of the apportionment of taxes and assessments following the transfer of a part of a tract or lot of real estate, and upon request by the owner of any transferred or remaining part of such tract or parcel, the treasurer shall cause to be prepared and mailed or delivered to such owner, a tax bill for the taxes allocated to his part, together with the penalties, interest, and other charges.

TAX BILLS MAILED OR DELIVERED; FAILURE TO RECEIVE BILL Ohio Revised Code §323.13 (continued)

Failure to receive any bill required by this section does not excuse failure or delay to pay any taxes shown on such bill or, accepting as provided by division (A) of the Ohio Rev. Code §5715.39, avoid any penalty, interest, or charge for such delay.

COURT DECISION

The provision of this section, that the "failure to receive any (tax) bill required by this section does not excuse failure or delay to pay any taxes ... shown on such bill or avoid any penalty ... for such delay," is not controlling where the taxpayer, in good faith, does all that can reasonably be expected of him as a taxpayer to pay the taxes on his property: Ratajczak v. Carney, 102 Ohio App. 183, 2 Ohio Op. 174, 135 N. E. 2d 64 (1956).

ATTORNEY GENERAL'S OPINION

The county treasurer has a mandatory duty under this section, immediately upon receipt of any tax duplicate from the county auditor, to prepare and mail or deliver a tax bill to each person charged on such duplicate: 1958 Op. Att'y. Gen. No. 3137.

FORM OF TAX BILLS Ohio Revised Code §323.131

(A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

(1) The taxes levied and the taxes charged and payable against the property;

(2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.

(3) The following notices:

(a) "Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.

(b) "Notice: If the taxes charged against this parcel have been reduced by the 2- ½ per cent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes

FORM OF TAX BILLS Ohio Revised Code §323.131 (continued)

are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to $250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2- ½ per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____. (insert the address and telephone number of the county auditor's office)."

(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due." The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner.

(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code.

(C) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.

PAYMENTS THAT MAY BE ACCEPTED AFTER TAXES BECOME DELINQUENT Ohio Revised Code §323.132

If one-half of the current taxes charged against an entry of real estate is not paid on or before the thirty-first day of December of the year for which they are charged or on or before the last day for such payment as extended pursuant to the Ohio Rev. Code §323.17, that amount, together with the penalty charged under division (A)(1) of section 323.121 of the Revised Code and all delinquent taxes or installments thereof, charged against such entry may be paid at any time prior to the date on which tax bills for the second half collection are mailed and delivered, without at the same time requiring payment of the second half of such taxes.

If the total amount of such current taxes, delinquent taxes, and all installment payments due under the Ohio Rev. Code § 323.31 are not paid on or before the twentieth day of June, next thereafter, or on or before the last day for that payment as extended pursuant to Ohio Rev. Code §323.17, the balance of the amount of such taxes, plus all penalties and interest imposed by the Ohio Rev. Code §323.121, constitutes the delinquent taxes on such entry, which shall be placed on the delinquent land list and duplicate pursuant to the Ohio Rev. Code §5721.011 and shall be collected in the manner prescribed by law.

A taxpayer may tender, and the treasurer shall accept, the full amount of delinquent taxes charged against an entry of real estate without having to tender at the same time the payment of any current taxes that are due and payable.

PAYMENTS THAT MAY BE ACCEPTED AFTER TAXES BECOME DELINQUENT Ohio Revised Code §323.132 (continued)

A county treasurer may accept partial payments of taxes. Any overpayment shall be refunded by the treasurer in the manner most convenient to the treasurer. When the amount tendered and accepted is less than the amount due, the unpaid balance shall be treated as other unpaid taxes, and, except when the unpaid amount is the penalty, the treasurer shall notify the taxpayer of such deficiency.

If the taxpayer files with the payment of taxes a copy of an application to the tax commissioner for remission of penalty, or the payment is received within ten days after the last day the taxes may be paid without penalty, the county treasurer shall accept a partial payment in which the only unpaid amount is the penalty for late payment.

AGREEMENTS WITH FINANCIAL INSTITUTIONS FOR INFORMATION EXCHANGE FOR BILLING PURPOSES Ohio Revised Code §323.134

If, at any time, and having been provided such documentation as may be found acceptable by the county treasurer, the county treasurer determines that due to a clerical error, a taxpayer has overpaid either the first one-half or second one-half payment of current taxes as charged on the tax list and duplicate, the treasurer may refund the amount of the overpayment to the taxpayer in the manner most convenient to the treasurer.

As used in this section, "financial institution" means bank as defined in the Ohio Rev. Code §1101.01, a building and loan association as defined in the Ohio Rev. Code §1151.01, or any other person regularly engaging in the business of making or brokering residential mortgage loans on security located in this state.

The county treasurer may request any financial institution to enter into an agreement with the treasurer for information exchanges limited exclusively to the purpose of real property tax billing and payment, including, but not limited to, the sharing of information that is a part of a data processing system. With the approval of the county automatic data processing board or if the county has no board, with the approval of the county auditor, the county treasurer may enter into such an agreement with any consenting financial institution. Where such an agreement enables the treasurer to collect the proper amounts of such taxes due without preparing and sending the tax bills required by the Ohio Rev. Code §323.13, the treasurer need not prepare and send such bills for any entries of real property upon which taxes are properly computed and paid by the use of such information exchange.

FULL AMOUNT OF TAXES CHARGED MUST BE PAID; EXCEPTIONS; PAYMENT BY OWNER OF UNDIVIDED INTEREST Ohio Revised Code §323.15

The county treasurer may accept payment of less than the full amount of taxes charged and payable for all purposes on real estate at the times provided by the Ohio Rev. Code §323.12 and 323.17, in such amounts as the county treasurer considers reasonable. Except as otherwise provided by Ohio Rev. Code §323.133, 323.31, and 5715.19, and when the collection of a particular tax is legally enjoined, interest and penalties shall accrue on the unpaid amount as prescribed by section 323.121 of the Revised Code. A person claiming to be the owner of an undivided interest in any real estate may present to the county auditor the recorded evidence of the existence and fractional extent of such interest, and the auditor may note the existence and extent of such interest, as ascertained by the auditor, on the margin of the tax list in the name of such person and give a certificate of the interest to the county treasurer, who shall enter it on the

FULL AMOUNT OF TAXES CHARGED MUST BE PAID; EXCEPTIONS; PAYMENT BY OWNER OF UNDIVIDED INTEREST Ohio Revised Code §323.15 (continued)

margin of the tax duplicate. Any person claiming to be entitled to or in any way interested in such interest may pay, and the treasurer may receive that proportion of the full amount of the taxes charged and payable for all purposes on the real estate affected, which is represented by the fraction expressing the extent of such interest. The payment so made and received shall be entered on the duplicate, shall be credited by the treasurer at the time of the next succeeding settlement of real estate taxes, and shall have the effect of relieving the undivided interest in such real estate, so entered on the margin of the tax list and duplicate, from the lien of the taxes charged on such duplicate against the real estate. Thereafter, in making up the tax list and duplicate, the auditor shall enter such interest and the proportional value of it separately from the other interest in such land, and shall adjust the value of the latter accordingly.

LIEN ON LAND TO BE DISCHARGED OUT OF PROCEEDS OF SALE Ohio Revised Code §323.47

(A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate as of the date of the sale or election, be discharged out of the proceeds of such sale or election, but only to the extent of those proceeds. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, and penalties that will be payable as of the date of the sale or election. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable as of that date, the plaintiff in the action resulting in a sale or election, may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or election or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the amount of taxes, assessments, interest, and penalties actually payable at the time of the sale or election exceeds the county treasurer's estimate, or the proceeds are insufficient to satisfy that estimate, the officer who conducted the sale shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

If the plaintiff in an action that results in a sale or election in accordance with this division is the land's or real estate's purchaser or electing party, the officer who conducted the sale shall not deduct the taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale or election but that are not yet determined, assessed, and levied from the proceeds of the sale or election, unless such deduction is approved by that purchaser or electing party. The officer shall certify any such amount not paid from the proceeds to the county treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; this amount shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

Taxes, assessments, interest, and penalties that are not paid on the date of that sale or election, including any amount that becomes due and payable after the date of the sale or election or that remains unpaid because proceeds of a sale or election are insufficient to pay those amounts, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

LIEN ON LAND TO BE DISCHARGED OUT OF PROCEEDS OF SALE Ohio Revised Code §323.47 (continued)

(B) (1) Except as provided in division (B)(3) of this section, if real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale but that are not yet determined, assessed, and levied for the year that includes the date of sale, apportioned pro rata to the part of that year that precedes the date of sale:

(b) All other taxes, assessments, penalties, and interest the lien for which attached for a prior tax year but that have not been paid on or before the date of sale.

(2) The county treasurer may estimate the amount in division (B)(1)(a) of this section before the confirmation of sale or an amended entry confirming the sale is filed. If the county treasurer's estimate exceeds that the amount in division (B)(1)(a) of this section, the plaintiff may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or. if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the actual amount exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

If the plaintiff in an action that results in a sale in accordance with division (B) of this section is the real estate's purchaser, the officer who conducted the sale shall not deduct the taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale but that are not yet determined, assessed, and levied from the proceeds of the sale or election, unless such deduction is approved by that purchaser. The officer shall certify any such amount not paid from the proceeds to the county treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; this amount shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

Taxes, assessments, interest, and penalties that are not paid on the date of that sale, including any amount that becomes due and payable after the date of the sale, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

(3) The amounts described in division (B)(1) of this section shall not be discharged out of the proceeds of a judicial sale, but shall instead be deemed to be satisfied and extinguished upon confirmation of sale, if both of the following conditions apply:

(a) The real estate is sold pursuant to a foreclosure proceeding other than a tax foreclosure proceeding initiated by the county treasurer under section 323.25, sections 323.65 to 323.79, or Chapter 5721 of the Revised Code.

LIEN ON LAND TO BE DISCHARGED OUT OF PROCEEDS OF SALE Ohio Revised Code §323.47 (continued)

(b) A county land reutilization corporation organized under Chapter 1724. of the Revised Code is both the purchaser of the real estate and the judgment creditor or assignee of all rights, title, and interest in the judgment arising from the foreclosure proceeding.

OH LEGIS 101 (2014), 2014 Ohio Laws File 101 (Sub. S.B. 172)

COUNTY TREASURER MAY ENFORCE PAYMENT OF PAST DUE TAXES Ohio Revised Code §323.25

When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 or 323.78 of the Revised Code, in the court of common pleas of the county, in a municipal court with jurisdiction, or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code. Nothing in this section prohibits the treasurer from instituting such an action before the delinquent tax list or delinquent vacant land tax list that includes the premises has been published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division.

After the civil action has been instituted, but before the expiration of the applicable redemption period, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court or board of revision, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in the civil action, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

If the delinquent land duplicate lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights to minerals by civil action, in the treasurer's official capacity as treasurer, in the manner prescribed by this section, or proceed as provided under section 5721.46 of the Revised Code.

If service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication. The county treasurer shall not enforce the lien for taxes against real property to which any of the following applies:

(A) The real property is the subject of an application for exemption from taxation under section 5715.27 of the Revised Code and does not appear on the delinquent land duplicate;

COUNTY TREASURER MAY ENFORCE PAYMENT OF PAST DUE TAXES Ohio Revised Code §323.25 (continued)

(B) The real property is the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the delinquent tax contract has become void in accordance with that section;

(C) A tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code; provided, however, that nothing in this division shall prohibit the county treasurer or the county prosecuting attorney from enforcing the lien of the state and its political subdivisions for taxes against a certificate parcel with respect to any or all of such taxes that at the time of enforcement of such lien are not the subject of a tax certificate.

Upon application of the plaintiff, the court shall advance such cause on the docket, so that it may be first heard.

The court may order that the proceeding be transferred to the county board of revision if so authorized under section 323.691 of the Revised Code.

OH LEGIS 101 (2014), 2014 Ohio Laws File 101 (Sub. S.B. 172)

ATTORNEY GENERAL'S OPINION

Ohio Attorney General Opinion 96-054 states that "the county treasurer is not authorized to employ a private attorney to act on behalf of the county treasurer in the collection of delinquent property taxes... only a board of county commissioners is authorized to employ an attorney to act on behalf of the county treasurer in the collection of delinquent real property taxes."

AUTHORITY OF TAX COMMISSIONER Ohio Revised Code §323.251

The tax commissioner shall exercise the authority provided by law relative to the actions of the local authorities as provided in the Ohio Rev. Code §323.25, 323.49, and 5721.18 if any act or proceedings required by such sections are not done or instituted within the time limited by such sections. All expenses incurred in a county by the commissioner under this section shall be borne by the county.

TAX ON MANUFACTURED OR MOBILE HOMES Ohio Revised Code §4503.06

(A) The owner of each manufactured or mobile home that has acquired situs in this state shall pay either a real property tax pursuant to Title LVII of the Revised Code or a manufactured home tax pursuant to division (C) of this section.

(B) The owner of a manufactured or mobile home shall pay real property taxes if either of the following applies:

(1) The manufactured or mobile home acquired situs in the state of ownership in the home was transferred on or after January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C)(5) of Ohio Rev. Code §3781.06;

(b) The home is located on land that is owned by the owner of the home;

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of Ohio Rev. Code §4505.11.

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C)(5) of Ohio Rev. Code §3781.06;

(b) The home is located on land that is owned by the owner of the home;

(c) The owner of the home has elected to have the home taxed as real property and, pursuant to Ohio Rev. Code Section 4505.11, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid;

(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title t o the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate.

(C) (1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the owner, for locating the home in this state. The tax as levied in this section is for the purpose of supplementing the general revenue funds of the local subdivisions in which the home has its situs pursuant to this section.

(2) The year for which the manufactured home tax is levied commences on the first day of January and ends on the following thirty-first day of December. The state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes, penalties, and interest charged against the owner of the home under this section. The lien of the state for the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but that acquires situs during the year, shall attach on the next first day of January. The lien shall continue until the tax, including any penalty or interest, is paid.

(3) (a) The situs of a manufactured or mobile home located in this state on the first day of January is the local taxing district in which the home is located on that date.

(b) The situs of a manufactured or mobile home not located in this state on the first day of January, but located in this state subsequent to that date, is the local taxing district in which the home is located thirty days after it is acquired or first enters this state.

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs.

(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs as follows:

(1) On a home that acquired situs in this state prior to January 1, 2000;

(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under Ohio Rev. Code §4503.065. The tax levied under this formula shall not be less than thirty-six dollars, unless the home

qualifies for a reduction in assessable value under Ohio Rev. Code §4503.065, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

(b) The assessable value of the home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the home is owned by the current owner	80%
2nd calendar year	x 75%
3rd calendar year	x 70%
4th calendar year	x 65%
5th calendar year	x 60%
6th calendar year	x 55%
7th calendar year	x 50%
8th calendar year	x 45%
9th calendar year	x 40%
10th and each year thereafter	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the home is owned by the current owner	95%
2nd calendar year	x 90%
3rd calendar year	x 85%
4th calendar year	x 80%
5th calendar year	x 75%
6th calendar year	x 70%
7th calendar year	x 65%
8th calendar year	x 60%
9th calendar year	x 55%
10th and each year thereafter	50%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000:

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in Ohio Rev. Code §323.08, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under Ohio Rev. Code §319.302, division (B) of Ohio Rev. Code §323.152, or Ohio Rev. Code §4503.065.

(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section.

(3) On or before the fifteenth day of January each year, the auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in Ohio Rev. Code §323.17, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the manufactured or mobile home pursuant to division (D)(2) of this section commencing in the next tax year.

(5) A manufactured or mobile home that acquired situs in this state prior to January 1, 2000, shall be taxed pursuant to division (D)(2) of this section if no manufactured home tax had been paid for the home and the home was not exempted from taxation pursuant to division (E) of this section for the year for which the taxes were not paid.

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D)(7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by such person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period. A change in the mailing address of any tax bill shall be made in writing to the county treasurer. Failure to receive a bill required by this section does not excuse failure or delay to pay any taxes shown on the bill or, except as provided in Division (A) of Ohio Rev. Code §5715.39, avoid any penalty, interest, or charge for such delay.

(b) After delivery of the copy of the delinquent manufactured home tax list under division (H) of this section, the county treasurer may prepare and mail to each person in whose name a home is listed an additional tax bill showing the total amount of delinquent taxes charged against the home as shown on the list. The tax bill shall include a notice that the interest charge prescribed by division (G) of this section has begun to accrue.

(7) Each tax bill prepared and mailed or delivered under division (D)(6) of this section shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by Ohio Rev. Code §321.45 or by the tax commissioner. In addition to the information required by the commissioner, each tax bill shall contain the following information:

(a) The taxes levied and the taxes charged and payable against the manufactured or mobile home;

(b) The following notice: "Notice: If the taxes are not paid within sixty days after the county auditor delivers the delinquent manufactured home tax list to the county treasurer, you and your home may be subject to collection proceedings for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax judgment to which a home may be subjected.

(c) In the case of manufactured or mobile homes taxed under division (D)(2) of this section, the following additional information:

(i) The effective tax rate. The words "effective tax rate" shall appear in boldface type.

(ii) The following notice: "Notice: if the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to $250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to this section when any of the following applies:

(a) It is taxable as personal property pursuant to Ohio Rev. Code §5709.01. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to Ohio Rev. Code §5709.01.

(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year.

(c) The annual tax has been paid on the home in the state for the current year.

(d) The tax commissioner has determined, pursuant to Ohio Rev. Code §5715.27, that the property is exempt from taxation, or would be exempt from taxation under Ohio Rev. Code §5709 if it were classified as real property.

(2) A travel trailer or park trailer, as these terms are defined in Ohio Rev. Code §4501.01, is not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility.

(3) A travel trailer or park trailer, as these terms are defined in Ohio Rev. Code §4501.01, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies:

(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code.

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in division (T) of section 3729.01 of the Revised Code or by dependent recreational vehicles as defined in division (D) of section 3729.01 of the Revised Code.

(F) Except as provided in Division (D)(3) of this section, the manufactured home tax is due and payable as follows:

(1) When a manufactured or mobile home has a situs in this state, as provided in this section, on the first day of January, one-half of the amount of the tax is due and payable on or before the first day of March and the balance is due and payable on or before the thirty-first day of July. At the option of the owner of the home, the tax for the entire year may be paid in full on the first day of March.

(2) When a manufactured or mobile home first acquires a situs in this state after the first day of January, no tax is due and payable for that year.

(G) (1) (a) Except as otherwise provided in division (G)(1)(b) of this section, if one-half of the current taxes charged under this section against a manufactured or mobile home, together with the full amount of any delinquent taxes, are not paid on or before the first day of March in that year, or on or before the last day for such payment as extended pursuant to section 4503.063 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes. If the total amount of all such taxes is not paid on or before the thirty-first day of July, next thereafter, or on or before the last day for payment as extended pursuant to section 4503.063 of the Revised Code, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(b) After a valid delinquent tax contract that includes unpaid current taxes from a first-half collection period described in division (F) of this section has been entered into under section 323.31 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent tax contract remains in effect. On the day a delinquent tax contract becomes void, the ten per cent penalty shall be charged against such taxes and shall equal the amount of penalty that would have been charged against unpaid current taxes outstanding on the date on which the second-half penalty would have been charged thereon under division (G)(1)(a) of this section if the contract had not been in effect.

(2) (a) On the first day of the month following the last day the second installment of taxes may be paid without penalty beginning in 2000, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and ended on the last day of the month that included the last date such second installment

could be paid without penalty. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the delinquent manufactured home tax list compiled under division (H) of this section.

(b) On the first day of December beginning in 2000, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the delinquent manufactured home tax list.

(c) After a valid undertaking has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the undertaking remains in effect in compliance with section 323.31 of the Revised Code. If a valid undertaking becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the undertaking was in effect. The interest shall be charged on the day the undertaking becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (G)(1) and (2) of this section had the undertaking not been in effect.

(3) If the full amount of the taxes due at either of the times prescribed by division (F) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in this division for failure to make that payment by the prescribed time.

(4) The treasurer shall compile and deliver to the county auditor a list of all tax payments the treasurer has received as provided in division (G)(3) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in progress.

(H) (1) The county auditor shall compile annually a "delinquent manufactured home tax list" consisting of homes the county treasurer's records indicate have taxes that were not paid within the time prescribed by divisions (D)(3) and (F) of this section, have taxes that remain unpaid from prior years, or have unpaid tax penalties or interest that have been assessed.

(2) Within thirty days after the settlement under division (H)(2) of section 321.24 of the Revised Code, the county auditor shall deliver a copy of the delinquent manufactured home tax list to the county treasurer. The auditor shall update and publish the delinquent manufactured home tax list annually in the same manner as delinquent real property tax lists are published. The county auditor may apportion the cost of publishing the list among taxing districts in proportion to the amount of delinquent manufactured home taxes so published that each taxing district is entitled to receive upon collection of those taxes, or the county auditor may charge the owner of a home on the list a flat fee

established under section 319.54 of the Revised Code for the cost of publishing the list and, if the fee is not paid, may place the fee upon the delinquent manufactured home tax list as a lien on the listed home, to be collected as other manufactured home taxes.

(3) When taxes, penalties, or interest are charged against a person on the delinquent manufactured home tax list and are not paid within sixty days after the list is delivered to the county treasurer, the county treasurer shall, in addition to any other remedy provided by law for the collection of taxes, penalties, and interest, enforce collection of such taxes, penalties, and interest by civil action in the name of the treasurer against the owner for the recovery of the unpaid taxes following the procedures for the recovery of delinquent real property taxes in sections 323.25 to 323.28 of the Revised Code. The action may be brought in municipal or county court, provided the amount charged does not exceed the monetary limitations for original jurisdiction for civil actions in those courts.It is sufficient, having made proper parties to the suit, for the county treasurer to allege in the treasurer's bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto. If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the treasurer prosecuting the action. The judgment debtor is not entitled to the benefit of any law for stay of execution or exemption of property from levy or sale on execution in the enforcement of the judgment.

Upon the filing of an entry of confirmation of sale or an order of forfeiture in a proceeding brought under this division, title to the manufactured or mobile home shall be in the purchaser. The clerk of courts shall issue a certificate of title to the purchaser upon presentation of proof of filing of the entry of confirmation or order and, in the case of a forfeiture, presentation of the county auditor's certificate of sale.

(I) The total amount of taxes collected shall be distributed in the following manner: four per cent shall be allowed as compensation to the county auditor for the county auditor's service in assessing the taxes; two per cent shall be allowed a compensation to the county treasurer for the services the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county general revenue fund, on the warrant of the county auditor. Fees to be paid to the credit of the real estate assessment fund shall be collected pursuant to division (C) of section 319.54 of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as those taxes were collected for the benefit of the taxing subdivision. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured or mobile home in in this state except as provided in sections 4503.04 and 5741.02 of the Revised Code.

(J) An agreement to purchase or a bill of sale for a manufactured home shall show whether or not the furnishings and equipment are included in the purchase price.

(K) If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination and the reasons to the county board of revision. If the board determines that amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list.

(L) (1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D)(4) of this section, to have the home taxed under division (D)(2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value.

(2) (a) If a manufactured or mobile home has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time prior to the determination of true value, the county auditor shall consider the sale price of the home to be the true value for taxation purposes.

(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the home if either of the following occurred after the sale:

(i) The home has lost value due to a casualty;

(ii) An addition or fixture has been added to the home.

(3) The county auditor shall have each home viewed and appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5715 of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.

(4) The auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.

(5) (a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.

(b) Any owner of a home or any other person or party listed in division (A)(1) of section 5715 of the Revised Code may file a complaint against the true value of the home as appraised under this section. The complaint shall be filed with

the county auditor on or before the thirty-first day of March of the current tax year or the date of closing of the collection for the first half of manufactured home taxes for the current tax year, whichever is later. The auditor shall present to the county board of revision all complaints filed with the auditor under this section. The board shall hear and investigate the complaint and may take action on it as provided under sections 5715.11 to 5715.19 or the Revised Code.

(c) If the county board of revision determines, pursuant to a complaint against the valuation of a manufactured or mobile home filed under this section, that the amount of taxes, assessments, or other charges paid was in excess of the amount due based on the valuation as finally determined, then the overpayment shall be refunded in the manner prescribed in section 5715.22 of the Revised Code.

(d) Payment of all or part of a tax under this section for any year for which a complaint is pending before the county board of revision does not abate the complaint or in any way affect the hearing and determination thereof.

(M) If the county auditor determines that any tax or other charge or any part thereof has been erroneously charged as a result of a clerical error as defined in section 319.35 of the Revised Code, the county auditor shall call the attention of the county board of revision to the erroneous charges. If the board finds that the taxes or other charges have been erroneously charged or collect, it shall certify the finding to the auditor. Upon receipt of the certification, the auditor shall remove the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list, in the same manner as is prescribed in section 319.35 of the Revised Code for erroneous charges against real property, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

(N) As used in this section and section 4503.061 of the Revised Code:

(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H)(5) of section 4503.06 of the Revised Code.

(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year and the costs of publication under division (H)(2) of this section, and that remain unpaid;

TAX ON MANUFACTURED OR MOBILE HOMES Ohio Revised Code §4503.06 (continued)

(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest and the costs of publication under division (H)(2) of this section.

REGISTRATION IN COUNTY OF SITUS; ISSUANCE OF CERTIFICATE AND DECAL; PROCEDURE IN COUNTIES WITHOUT PERMANENT SYSTEM Ohio Revised Code §4503.061

(A) All manufactured and mobile homes shall be listed on either the real property tax list or the manufactured home tax list of the county in which the home has situs. Each owner shall follow the procedures in this section to identify the home to the county auditor of the county containing the taxing district in which the home has situs so that the auditor may place the home on the appropriate tax list.

(B) When a manufactured or mobile home first acquires situs in this state and is subject to real property taxation pursuant to division (B)(1) or (2) of section 4503.06 of the Revised Code, the owner shall present to the auditor of the county containing the taxing district in which the home has its situs the certificate of title for the home, together with proof that all taxes due have been paid and proof that a relocation notice was obtained for the home if required under this section. Upon receiving the certificate of title and the required proofs, the auditor shall place the home on the real property tax list and proceed to treat the home as other properties on that list. After the auditor has placed the home on the tax list of real and public utility property, the auditor shall deliver the certificate of title to the clerk of the court of common pleas that issued it pursuant to section 4505.11 of the Revised Code, and the clerk shall inactivate the certificate of title.

(C) (1) When a manufactured or mobile home subject to a manufactured home tax is relocated to or first acquires situs in any county that has adopted a permanent manufactured home registration system, as provided in division (F) of this section, the owner, within thirty days after the home is relocated or first acquires situs under section 4503.06 of the Revised Code, shall register the home with the county auditor of the county containing the taxing district in which the home has its situs. For the first registration in each county of situs, the owner or vendee in possession shall present to the county auditor an Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title as such are required by law, and proof, as required by the county auditor, that the home, if it has previously been occupied and is being relocated, has been previously registered, that all taxes due and required to be paid under division (H)(1) of this section before a relocation notice may be issued have been paid, and that a relocation notice was obtained for the home if required by division (H) of this section. If the owner or vendee does not possess the Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title at the time the owner or vendee first registers the home in a county, the county auditor shall register the home without presentation of the document, but the owner or vendee shall present the certificate of title, certified copy of the certificate of title, or memorandum certificate of title to the county auditor within fourteen days after the owner or vendee obtains possession of the document.

(2) When a manufactured or mobile home is registered for the first time in a county and when the total tax due has been paid as required by division (F) of section 4503.06 of the Revised Code or divisions (E) and (H) of this section, the county treasurer shall note by writing or by a stamp on the certificate of title, certified copy of certificate of title, or memorandum certificate of title that the home has been registered and that the taxes due, if any, have been paid for the preceding five years and for the current year. The treasurer shall then issue a certificate evidencing registration and a decal to be displayed on the street side of the home. The certificate is valid in any county in this state during the year for which it is issued.

(3) For each year thereafter, the county treasurer shall issue a tax bill stating the amount of tax due under section 4503.06 of the Revised Code, as provided in division (D)(6) of that section. When the total tax due has been paid as required by division (F) of that section, the county treasurer shall issue a certificate evidencing registration that shall be valid in any county in this state during the year for which the certificate is issued.

(4) The permanent decal issued under this division is valid during the period of ownership, except that when a manufactured home is relocated in another county the owner shall apply for a new registration as required by this section and section 4503.06 of the Revised Code.

(D) (1) All owners of manufactured or mobile homes subject to the manufactured home tax being relocated to or having situs in a county that has not adopted a permanent registration system, as provided in division (F) of this section, shall register the home within thirty days after the home is relocated or first acquires situs under section 4503.06 of the Revised Code and thereafter shall annually register the home with the county auditor of the county containing the taxing district in which the home has its situs.

(2) Upon the annual registration, the county treasurer shall issue a tax bill stating the amount of annual manufactured home tax due under section 4503.06 of the Revised Code, as provided in division (D)(6) of that section. When a manufactured or mobile home is registered and when the tax for the current one-half year has been paid as required by division (F) of that section, the county treasurer shall issue a certificate evidencing registration and a decal. The certificate and decal are valid in any county in this state during the year for which they are issued. The decal shall be displayed on the street side of the home.

(3) For the first annual registration in each county of situs, the county auditor shall require the owner or vendee to present an Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title as such are required by law, and proof, as required by the county auditor, that the manufactured or mobile home has been previously registered, if such registration was required, that all taxes due and required to be paid under division (H)(1) of this section before a relocation notice may be issued have been paid, and that a relocation notice was obtained for the home if required by division (H) of this section. If the owner or vendee does not possess the Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title at the

time the owner or vendee first registers the home in a county, the county auditor shall register the home without presentation of the document, but the owner or vendee shall present the certificate of title, certified copy of the certificate of title, or memorandum certificate of title to the county auditor within fourteen days after the owner or vendee obtains possession of the document. When the county treasurer receives the tax payment, the county treasurer shall note by writing or by a stamp on the certificate of title, certified copy of the certificate of title, or memorandum certificate of title that the home has been registered for the current year and that the manufactured home taxes due, if any, have been paid for the preceding five years and for the current year.

(4) For subsequent annual registrations, the auditor may require the owner or vendee in possession to present an Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title to the county treasurer upon payment of the manufactured home tax that is due.

(E) (1) Upon the application to transfer ownership of a manufactured or mobile home for which manufactured home taxes are paid pursuant to division (C) of section 4503.06 of the Revised Code, the clerk of the court of common pleas shall not issue any certificate of title that does not contain or have attached both of the following:

(a) An endorsement of the county treasurer stating that the home has been registered for each year of ownership and that all manufactured home taxes imposed pursuant to section 4503.06 of the Revised Code have been paid or that no tax is due;

(b) An endorsement of the county auditor that the manufactured home transfer tax imposed pursuant to section 322.06 of the Revised Code and any fees imposed under division (G) of section 319.54 of the Revised Code have been paid.

(2) If all the taxes have not been paid, the clerk shall notify the vendee to contact the county treasurer of the county containing the taxing district in which the home has its situs at the time of the proposed transfer. The county treasurer shall then collect all the taxes that are due for the year of the transfer and all previous years not exceeding a total of five years. The county treasurer shall distribute that part of the collection owed to the county treasurer of other counties if the home had its situs in another county during a particular year when the unpaid tax became due and payable. The burden to prove the situs of the home in the years that the taxes were not paid is on the transferor of the home. Upon payment of the taxes, the county auditor shall remove all remaining taxes from the manufactured home tax list and the delinquent manufactured home tax list, and the county treasurer shall release all liens for such taxes. The clerk of courts shall issue a certificate of title, free and clear of all liens for manufactured home taxes, to the transferee of the home.

(3) Once the transfer is complete and the certificate of title has been issued, the transferee shall register the manufactured or mobile home pursuant to division (C) or (D) of this section with the county auditor of the county containing the taxing district in which the home remains after the transfer or, if the home is relocated to another county, with the county auditor of the county to which the home is relocated. The transferee need not pay the annual tax for the year of acquisition if the original owner has already paid the annual tax for that year.

(F) The county auditor may adopt a permanent registration system and issue a permanent decal with the first registration as prescribed by the tax commissioner.

(G) When any manufactured or mobile home required to be registered by this section is not registered, the county auditor shall impose a penalty of one hundred dollars upon the owner and deposit the amount to the credit of the county real estate assessment fund to be used to pay the costs of administering this section and section 4503.06 of the Revised Code. If unpaid, the penalty shall constitute a lien on the home and shall be added by the county auditor to the manufactured home tax list for collection.

(H) (1) Except as otherwise provided in this division, before moving a manufactured or mobile home on public roads from one address within this state to another address within or outside this state, the owner of the home shall obtain a relocation notice, as provided by this section, from the auditor of the county in which the home is located if the home is currently subject to taxation pursuant to Ohio Rev. Code §4503.06. The auditor shall charge five dollars for the notice, and deposit the amount to the credit of the county real estate assessment fund to be used to pay the costs of administering this section and Ohio Rev. Code §4503.06. The auditor shall not issue a relocation notice unless all taxes owed on the home under Ohio Rev. Code §4503.06 that were first charged to the home during the period of ownership of the owner seeking the relocation notice have been paid. If the home is being moved by a new owner of the home or by a party taking repossession of the home, the auditor shall not issue a relocation notice unless all of the taxes due for the preceding five years and for the current year have been paid. A relocation notice issued by a county auditor is valid until the last day of December of the year in which it was issued.

If the home is being moved by a sheriff, police officer, constable, baliff, or manufactured home park operator, as defined in section 4781.01 of the Revised Code, or any agent of any of these persons, for purposes of removal from a manufactured home park and storage, sale, or destruction under section 1923.14 of the Revised Code, the auditor shall issue a relocation notice without requiring payment of any taxes owed on the home under section 4503.06 of the Revised Code.

(2) If a manufactured or mobile home is not yet subject to taxation under Ohio Rev. Code §4503.06, the owner of the home shall obtain a relocation notice from the dealer of the home. Within thirty days after the manufactured or mobile home is purchased, the dealer of the home shall provide the auditor of the county in which the home is to be located written notice of the name of the purchaser of the home, the registration number or

vehicle identification number of the home, and the address or location to which the home is to be moved. The county auditor shall provide to each manufactured and mobile home dealer, without charge, a supply of relocation notices to be distributed to purchasers pursuant to this section.

(3) The notice shall be in the form of a one-foot square yellow sign with the words "manufactured home relocation notice" printed prominently on it. The name of the owner of the home, the home's registration number or vehicle identification number, the county and the address or location to which the home is being moved, and the county in which the notice is issued shall also be entered on the notice.

(4) The relocation notice must be attached to the rear of the home when the home is being moved on a public road. Except as provided in division (H)(1) and (5) of this section, no person shall drive a motor vehicle moving a manufactured or mobile home on a public road from one address to another address within this state unless a relocation notice is attached to the rear of the home.

(5) If the county auditor determines that a manufactured or mobile home has been moved without a relocation notice as required under this division, the auditor shall impose a penalty of one hundred dollars upon the owner of the home and upon the person who moved the home and deposit the amount to the credit of the county real estate assessment fund to pay the costs of administering this section and Ohio Rev. Code §4503.06. If the home was relocated from one county in this state to another county in this state and the county auditor of the county to which the home was relocated imposes the penalty, that county auditor, upon collection of the penalty, shall cause an amount equal to the penalty to be transmitted from the county real estate assessment fund to the county auditor of the county from which the home was relocated, who shall deposit the amount to the credit of the county real estate assessment fund. If the penalty on the owner is unpaid, the penalty shall constitute a lien on the home and the auditor shall add the penalty to the manufactured home tax list for collection. If the county auditor determines that a dealer that has sold a manufactured or mobile home has failed to timely provide the information required under this division, the auditor shall impose a penalty upon the dealer in the amount of one hundred dollars. The penalty shall be credited to the county real estate assessment fund and used to pay the costs of administering this section and Ohio Rev. Code §4503.06.

(I) Whoever violates division (H)(4) of this section is guilty of a minor misdemeanor.

County Treasurer's Manual

SECTION VII

TAX SETTLEMENTS

TAX SETTLEMENTS

SETTLEMENT FOR REAL AND PUBLIC UTILITY PROPERTY TAXES; CERTIFICATION OF DELINQUENT LIST Ohio Revised Code §319.43

(A) On or before the fifteenth day of February and on or before the tenth day of August of each year, the county auditor shall attend at the auditor's office to make settlement with the county treasurer and ascertain the amount of real property taxes and assessments and public utility property taxes with which such treasurer is to stand charged. At each August settlement the auditor shall take from the duplicate previously put into the hands of the treasurer for collection a list of all such taxes and assessments as the treasurer has been unable to collect, describing in such list the property on which the delinquent taxes and assessments are charged as described on the duplicate, and note on the list, in a marginal column, the several reasons assigned by the treasurer why such taxes and assessments should not be collected. Such list shall be signed by the treasurer, who shall testify to its correctness, under oath to be administered by the auditor.

(B) When making a settlement required by this section, if the county treasurer, under division (A) or (B) of section 321.341 of the Revised Code, has made advance payments to the several taxing districts of the current year unpaid taxes or current year delinquent taxes by means of a current unpaid or delinquent tax line of credit or by means of any other type of borrowing, the county auditor shall not apportion the current year unpaid taxes or current year delinquent taxes thereafter collected if the distribution of the taxes and assessments was made by means of such borrowing. The county treasurer shall apply the current year unpaid taxes or current year delinquent taxes, as applicable and upon collection, to repayment or reimbursement of the source from which the money to make the advance payments was borrowed. The county auditor shall not apportion the penalties and interest on such current year unpaid taxes and current year delinquent taxes collected thereafter to the several subdivisions. The county treasurer shall retain the penalties and interest in the county treasury and shall credit the penalties and interest to the county land reutilization corporation fund established under section 321.263 of the Revised Code pending appropriation to and for the benefit of a county land reutilization corporation organized under Chapter 1724 of the Revised Code.

SETTLEMENT BY AUDITOR WITH TREASURER FOR TAXES; CERTIFICATION OF DELINQUENT TAX AND ASSESSMENT LIST BY TREASURER; LIABILITY OF TREASURER Ohio Revised Code §319.49

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 and assessments 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.

SETTLEMENT BY COUNTY TREASURER WITH COUNTY AUDITOR; ALLOWANCE OF FEES
Ohio Revised Code §321.24

(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 the Ohio Rev. Code §323.17 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 division (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 the Ohio Rev. Code §319.302 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 the Ohio Rev. Code §319.302, less one-half of the amount computed for all taxing districts in that county for the current fiscal year under Ohio Rev. Code §5703.80 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.

SETTLEMENT BY COUNTY TREASURER WITH COUNTY AUDITOR; ALLOWANCE OF FEES
Ohio Revised Code §321.24 (continued)

The amount distributed to each taxing district shall be reduced by the total of the amounts computed for the district under Ohio Rev. Code §5703.80, 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 Ohio Rev. Code §319.311 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 Ohio Rev. Code §319.311 and paid under division (G)(1) of this section in the state's fiscal year 2003:

In fiscal year 2004, ninety per cent;
In fiscal year 2004, eighty per cent;
In fiscal year 2006, sixty-four per cent;
In fiscal year 2007, forty per cent;
In fiscal year 2008, thirty-two per cent;
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 Ohio Rev. Code §4503.06, 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.

SETTLEMENT BY COUNTY TREASURER WITH COUNTY AUDITOR; ALLOWANCE OF FEES Ohio Revised Code §321.24 (continued)

(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.

ADVANCE PAYMENT TO LOCAL AUTHORITIES Ohio Revised Code §321.34

The pertinent parts of Section 321.34 read as follows:

(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 such local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which such request is made. The auditor and county treasurer shall retain any amounts needed to make such payments of obligations of local political subdivisions or taxing districts as are required by law to be paid directly by the county authorities.

(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 of 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.

ADVANCE PAYMENT OF UNPAID TAXES TO TAXING DISTRICTS Ohio Revised Code §321.341

(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.

ADVANCE PAYMENT OF UNPAID TAXES TO TAXING DISTRICTS Ohio Revised Code §321.341 (continued)

(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.

NOTIFYING TOWNSHIP OR MUNICIPALITY OF ESTATE TAX RECEIPTS Ohio Revised Code §321.342

Immediately upon receipt of payment for any taxes due under Chapter 5731 of the Ohio Revised Code, the county treasurer shall notify the taxing authority of the township or municipal corporation entitled to share in the proceeds thereof. The notice shall identify the estate for which the tax was paid and the portion of the estate's total tax credited to that subdivision in the undivided estate tax fund. At any time prior to a settlement under the Ohio Rev. Code §5731.46, the fiscal officer of a municipal corporation or a township may request the county auditor to make payment to such subdivision from the fund of an amount not to exceed seventy-five percent of taxes paid into such fund and standing to the credit of the subdivision, including both taxes with respect to which a final determination has been made under the Ohio Rev. Code § 5731.27 and taxes subject to review and final determination under the Ohio Rev. Code §5731.26. Within five days of the receipt of such request the auditor shall draw a warrant in such amount upon such fund, payable to the subdivision.

ATTORNEY GENERAL'S OPINION - 1946 Op. Att'y. Gen. No. 704

Money may not be borrowed and notes issued by the taxing authority of a subdivision under 2293-4 General Code (now Ohio Rev. Code §133.30) in anticipation of the collection of current real estate taxes, in cases where the appraisal of real estate has not been completed and no levies have been made.

TAXES AND BUDGETS Ohio Revised Code §9.34

The pertinent part reads as follows:

(C) Taxes or other revenues collected in or on hand in any fiscal year for the purposes of the next or any subsequent fiscal year shall not be appropriated or expended prior to such next or subsequent year. School district property taxes shall be subject to appropriation as provided in division (B) of the Ohio Rev. Code §5705.35. Budgets shall be designated and known by the fiscal year for the purposes for which they are made.

ATTORNEY GENERAL'S OPINION - 1955 Op. Att'y. Gen. No. 4754

The pertinent part reads as follows:

(1) The phrase "year of such tax receipts," as used in Ohio Rev. Code §l33.30, refers to the year in which tax revenues are received by a subdivision.

(2) Under the provisions of the Ohio Rev. Code §133.30 the taxing authority of a subdivision may not borrow money in anticipation of the receipt of the real property tax revenues payable in December prior to the following first day of January.

County Treasurer's Manual

SECTION VIII

COLLECTION OF TAXES

POWER OF COUNTY TREASURER TO BECOME RECEIVER OF LAND; PROCEDURE; EXCEPTION Ohio Revised Code §323.49

(A) In addition to all other means provided by law for collecting taxes and assessments charged upon real estate specifically as such and penalties and interest charged on any tax list and duplicate or delinquent land tax list in any county against any entry of real estate, the county treasurer at any time after any installment of such taxes and assessments has been delinquent for more than six months and remains due and unpaid shall apply by petition to the court of common pleas to be appointed receiver ex officio of the rents, issues, and income of the real property against which such taxes and assessments are charged, for the purpose of satisfying out of such rents, issues, and income the taxes and assessments upon such real property, together with the penalties, interest, and costs charged or thereafter becoming chargeable on any tax list and duplicate, or otherwise collectible in respect thereof, and such costs and expenses of the receivership as are allowed by the court.

(B) If the proper parties are before the court, it shall be sufficient for the treasurer to allege in such petition the description of such real property that appears on the tax list and duplicate, that the money appearing to be due and unpaid by the tax list and duplicate or by the delinquent land tax list has been due and unpaid for more than six months, and that the treasurer believes that the collection thereof can be made by applying the rents, issues, and income of such real property thereto, without setting forth in the petition any other or special matter relating thereto. The prayer of the petition shall be that the court make an order that the rents, issues, and income of such real property be applied to the payment of the amount set forth in the petition, and if a penalty is otherwise chargeable by law on all or any part of such amount, to the payment of such penalty to the date of final entry in such action, and that the plaintiff be appointed receiver ex officio of such rents, issues, and income for that purpose.

(C) In such proceedings the treasurer may join in one action any number of lots or lands, but the decree and any orders shall be rendered separately, and any proceedings may be severed in the decision of the court for the purpose of trial or appeal, where an appeal is allowed, and the court shall make such order for payment of costs as it deems equitable.

(D) The tax duplicate or the delinquent land tax certificate or master list of delinquent tracts filed by the auditor with the prosecuting attorney shall be prima-facie evidence of the trial of such action of the amount and validity of the taxes, assessments, and charges appearing due and unpaid thereon and of the nonpayment thereof. The petition of the treasurer shall be verified and shall be prima-facie evidence of all other facts therein stated.

(E) This section does not apply to any of the following:

(1) Real property entirely used and occupied in good faith by the owner thereof as a private residence;

(2) The collection of delinquent taxes and assessments charged against and real property, the payment of which is subject to a delinquent tax contract entered into pursuant to the Ohio Rev. Code §323.31, so long as the delinquent tax contract remains in effect.

(3) The collection of delinquent taxes charged against real property that is the subject of an application for exemption from taxation pursuant to the Ohio Rev. Code §5715.27.

POWER OF COUNTY TREASURER TO BECOME RECEIVER OF LAND; PROCEDURE; EXCEPTION Ohio Revised Code §323.49 (continued)

(F) A county treasurer appointed under this section as receiver ex officio of the rents, issues, and income of the real property against which the delinquent taxes, assessments, penalties, interest, and charges are charged, with consent of the court, may enter into a written agreement with a county land reutilization corporation organized under Chapter 1724 of the Revised Code for the corporation, acting as the treasurer's agent, to exercise all powers granted to the treasurer under this section and the order of appointment as receiver ex officio.

DECISION OF COURT; RENTAL VALUE OF COMMERCIAL PROPERTY; ABILITY TO COLLECT TAXES FROM INCOME; DISCHARGE OF RECEIVER Ohio Revised Code §323.50

In proceedings brought under the Ohio Rev. Code §323.49, finding shall be entered of the amount of taxes and assessments found due and unpaid, of the penalty, interest, costs, and charges, and of the probable annual amount of the rents, issues and income of such real property, together with the probable costs and expenses of the receivership. If such real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court of common pleas shall find the annual rental value thereof, which shall be considered as rents, issues and income of such real property for the purposes of this section. If the court finds that the amount due and unpaid, together with penalty, interest, costs, and other charges, and the costs and expenses of the receivership applied for can be so collected, the court shall order the same to be satisfied out of the rents, issues, and income of such property, shall appoint the county treasurer receiver ex officio thereof, and may consent to the agency of a county land reutilization corporation if requested by the treasurer in a petition filed under division (F) of section 323.49 of the Revised Code; provided that if the court finds that the aggregate probable annual amount of the rents, issues, and income of such real property joined in any one such action is less than two thousand dollars, it shall be conclusively presumed that the amount due and unpaid, together with penalty, interest, costs, and other charges, cannot be collected, and in such event no such order shall be made and the proceedings shall be dismissed, but the court in such event shall adjudge the costs of the proceedings against the defendant unless it is found that the action was improvidently filed, in which event the costs may be adjudged against the treasurer who shall pay the same from an appropriation made for such purposes by the board of county commissioners. Such receiver or the receiver's agent shall not be required to give bond other than the treasurer's official bond. Upon application of any proper party, the court shall, after a full hearing, order the receiver or the receiver's agent to pay out of the rents, issues, and income collected by the receiver or the receiver's agent from such property such expenses in connection with the maintenance and operation of the property as the court finds necessary to secure the greatest income from such property, and shall from such rents, issues, and income order the payment of premiums for fire, windstorm, and public liability insurance.

If the real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court shall order such owner to pay to the receiver or the receiver's agent in equal monthly installments, in advance, the annual rental value of such real property, as found by the court, until the amount for satisfaction of which such appointment was made, together with costs and expenses of the receivership have been paid in full. If any such installment of rent is not paid when due, such order shall have the effect of a writ authorizing the receiver or the receiver's agent summarily to evict such owner from such real property and to exclude such owner from the use and occupation thereof until such order is complied with. Whenever the amount for the satisfaction of which such appointment has been made, has been fully satisfied out of the rents, issues, and income collected by the receiver or the receiver's agent from such property, and the discharge of the receiver or the receiver's agent has been decreed by the court, the proceedings shall be dismissed, and the owner or any person interested in the real property may upon presentation of a certified copy of the final decree of the court to the treasurer receive receipted tax bills for the payment of the taxes so satisfied.

PROSECUTING ATTORNEY SHALL REPRESENT COUNTY TREASURER Ohio Revised Code §323.51

The prosecuting attorney shall represent the county treasurer in all proceedings authorized by the Ohio Rev. Code §323.49 and 323.50. Upon motion of the prosecuting attorney, any such proceeding shall be taken out of its order upon the docket and assigned for trial at the earliest practicable day. Neither the treasurer nor the prosecuting attorney shall be entitled to any additional compensation for the services performed under said sections.

AUDITOR SHALL ASCERTAIN NET AMOUNT OF TAXES COLLECTED Ohio Revised Code §319.451

The county auditor shall ascertain the net amount of taxes collected for each particular purpose.

EMPLOYMENT OF COLLECTORS Ohio Revised Code §5719.051

If the board of county commissioners deems it necessary, it may authorize the county treasurer to employ collectors to collect the taxes mentioned in the Ohio Rev. Code §5719.05 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.

COUNTY TO PAY DAMAGES OF SUIT AGAINST OFFICIALS Ohio Revised Code §319.541

When an action has been commenced against the county treasurer, county auditor, or other county officer for performing or attempting to perform a duty authorized or directed by statute for the collection of the public revenue, the amount of damages and costs adjudged against such treasurer, auditor, or other officer shall be apportioned ratably by the auditor among all the parties entitled to share the revenue collected, and be deducted by the auditor from the share of revenue payable to each, including as one of the parties, the State itself, as well as the counties, townships, municipal corporations, school districts, and organizations entitled thereto.

SCHEDULE OF FEES ALLOWED COUNTY TREASURER Ohio Revised Code §321.26

(A) The county treasurer, on settlement with the county auditor, on or before the date prescribed for such settlement or any lawful extension of such date, shall be allowed as fees on all moneys collected by him on any tax duplicate other than the inheritance duplicate and on all moneys received by him as advance payments of personal and classified property taxes, the following percentages:

(1) On the first one hundred thousand dollars, two and nine thousand nine hundred forty-seven ten thousandths of one percent;

(2) On the next two million dollars, nine thousand nine hundred eighty-two ten thousandths of one percent;

SCHEDULE OF FEES ALLOWED COUNTY TREASURER Ohio Revised Code §321.26 (continued)

(3) On the next two million dollars, seven thousand nine hundred eighty-six ten thousandths of one percent;

(4) On all further sums, one thousand nine hundred ninety-six ten thousandths of one percent.

(B) In the event any settlement prescribed by law is not made on or before the date prescribed by law for such settlement, on or before the dates prescribed by any lawful extension thereof, the aggregate compensation allowed to the county treasurer shall be reduced one percent for each day such settlement is delayed after the prescribed date. No penalty shall apply in the event the auditor and treasurer grant all requests for advances up to ninety percent of the settlement pursuant to the Ohio Rev. Code §321.34. The compensation allowed in accordance with this section on settlements made on or before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the dates prescribed by law or any lawful extension of such date, shall be apportioned ratably by the auditor and deducted from the shares or portion of the revenue payable to the State as well as to the county, township, corporations, and school districts. On all other moneys collected by the treasurer as fees or as advance payments, except moneys received from the treasurer of state, his predecessors in office, his legal representatives, or the sureties of such predecessors, and except moneys received from the proceeds of the bonds of the county or of any municipal corporation, five-tenths percent, to be paid upon the warrant of the auditor out of the general fund of the county.

ADVANCE PAYMENT OF INSTALLMENTS OF SPECIAL ASSESSMENT; CANCELLATION OF INSTALLMENTS; USE OF MONEY Ohio Revised Code §323.071

The taxing authority of any political subdivision which levies any special assessment or reassessment payable in installments over a period of more than one year may by resolution authorize its fiscal officer to accept payment in cash of all of the installments of such assessments or reassessments charged against any lot or parcel of land and not due at the time such resolution is adopted. Such taxing authority may waive the payment of interest included in such installments, except that if such installments are pledged to payment of outstanding bonds or notes, interest upon such installments must be collected at the rate borne by such bonds or notes up until the time when the amount of such bonds or notes, not less than the amount of such installments, can be paid, redeemed, or purchased according to their terms or by agreement with their holders.

If such installments have been certified to the county auditor for collection, the fiscal officer of the subdivision shall, upon the payment of such installments, certify the fact of payment to said auditor, who shall thereupon cancel such installments upon his records.

If any bonds or notes issued in anticipation of the levy or collection of such installments are outstanding, the money derived from such payments shall be used only for the payment, redemption, or purchase of, and the payment of interest on, such bonds or notes, and if the subdivision has no such bonds or notes outstanding, such money shall be used for the payment of any other funded debt of the subdivision. If the subdivision has no funded debt, such money shall be credited to its general fund and used for the purposes thereof.

ADVANCE PAYMENT OF INSTALLMENTS OF SPECIAL ASSESSMENT; CANCELLATION OF INSTALLMENTS; USE OF MONEY Ohio Revised Code §323.071 (continued)

Any assessment in the amount of twenty-five dollars or less, or any unpaid balance of twenty-five dollars or less, shall be paid in full, and not in installments, at the time the first or next installment would otherwise become due and payable.

APPORTIONMENT OF UNPAID SPECIAL ASSESSMENTS Ohio Revised Code §319.42

Whenever a portion of a tract or parcel of real estate is conveyed to another owner, and such tract or parcel bears unpaid special assessments, the authority certifying such assessments shall, on request of the county auditor, furnish the auditor with the proportionate amounts of the assessments to be allocated to the portion of the original tract or parcel so conveyed to another owner, and the lien of the assessments, as levied against the original tract or parcel, shall extend to the portion conveyed only to the extent of the amount so allocated to the portion by the certifying authority. This section does not change the total amount of the assessments as originally levied, or the total amount of the balances due.

APPELLATE COURT DECISION

Where a part of a tract of land is acquired by a public authority by condemnation, the court would be neither authorized, under Section General Code No. 2595 (Ohio Rev. Code §319.42), nor would have general equity power, to apportion installments of special assessments to become due in the future between the land appropriated and the residue. In such a case it is the duty of the court to either make the advance payments, as provided in General Code No. 5677, or to set aside a sufficient sum to pay, from the compensation fund, any special assessment liens payable in the future, before making any payments from such fund to the landowner. Boyle v. Middleburgh Realty Co., 75 Ohio App. 368, 62 N.E.2d 262, 31 Ohio Op. 130 (1944).

AGREEMENTS FOR PAYMENT OF CURRENT TAXES Ohio Revised Code §321.45

(A) As used in this section:

(1) "Taxpayer" means any person in whose name a parcel of property or manufactured or mobile home is listed on the tax duplicate or a vendee of such property under a purchase agreement or land contract.

(2) "Prepayment" means any amount given to the county treasurer by a taxpayer under this section for the treasurer to apply as payment of the taxpayer's total taxes due in accordance with this section.

(3) In the case of a parcel of property or a manufactured or mobile home listed on the real property tax list, "taxes," "delinquent taxes," and "current taxes" have the same meanings as in section 323.01 of the Revised Code. In the case of a manufactured or mobile home listed on the manufactured home tax list, " taxes" means manufactured home taxes levied pursuant to section 4503.06 of the Revised Code.

(4) "Duplicate" means the treasurer's duplicate of real and public utility property and the manufactured home tax list.

(B) (1) (a) A county treasurer may enter into a written agreement with any taxpayer for the payment of current taxes, upon mutually agreed on terms and conditions, under which both of the following occur:

(i) The taxpayer agrees to tender prepayments of taxes on a parcel of property or a manufactured or mobile home listed on the tax duplicate in the name of the taxpayer;

(ii) The treasurer agrees to accept the prepayments and hold them either in an escrow fund or a separate depository account until the last day that an installment of current taxes may be paid without penalty, at which time the treasurer further agrees to apply, toward the payment of the current taxes due on the parcel or the manufactured or mobile home, the amount of the prepayments collected on the parcel or the manufactured or mobile home. If a discount is not given under division (B)(2) of this section, any earnings on prepayments in an escrow fund or depository account shall be paid to the credit of a special interest account to be used by the treasurer only for the payment of the expenses incurred in establishing and administering the system for collecting prepayments under division (B)(1) of this section.

(b) A county treasurer and a taxpayer may enter into both a written agreement for the payment of current taxes under division (B)(1)(a) of this section and a written contract for the payment of delinquent taxes under section 323.31 of the Revised Code.

(2) In addition to providing for the items enumerated in division (B)(1) of this section, the agreement may provide for the treasurer to invest prepayments held in the escrow fund or depository account, subject to Chapter 135 of the Revised Code, and apply the investment earnings thereon, after deducting an amount to pay the expenses incurred by the treasurer in establishing and administering the prepayment system, as a discount against the total taxes due of each taxpayer entering into such an agreement. The balance applied to the discounts shall be apportioned among taxpayers in such a manner that the discount credited to a taxpayer for each parcel of property or manufactured or mobile home for which taxes are prepaid is commensurate with the amount of current taxes due, the length of time current taxes are held in escrow, and the expenses incurred by the treasurer to process the prepayments. No discount shall be apportioned to a taxpayer who fails to pay the total taxes due or fails to make prepayments pursuant to the terms of the agreement.

(C) A prepayment accepted by a treasurer under an agreement under division (B) of this section does not constitute a payment of taxes until it is applied toward the payment of taxes as provided in this section. A separate prepayment agreement is required for each parcel of property or manufactured or mobile home, except that a taxpayer who makes prepayments on more than one parcel or manufactured or mobile home may enter into a single agreement covering all of the parcels or manufactured or mobile homes. The single agreement shall specify the manner in which each prepayment shall be apportioned among the parcels or manufactured or mobile homes. The treasurer shall keep either a separate record for each parcel or manufactured or mobile home showing the date and amount of each prepayment or a single record for all of the

parcels or manufactured or mobile homes owned by a taxpayer showing the date and amount of each prepayment.

(D) No treasurer shall fail to apply prepayments toward the payment of taxes as required pursuant to an agreement entered into under division (B) of this section.

(E) The treasurer shall give each person who makes a tax prepayment in person at the office of the county treasurer a receipt in the form that the prepayment agreement requires. The treasurer shall give a receipt to a person who makes a tax prepayment to the treasurer by mail only if the taxpayer encloses with the prepayment an addressed envelope with sufficient postage, in which case the treasurer shall insert a receipt for the prepayment in that envelope and deposit it in the mail. The treasurer may refund any amount tendered as a prepayment, if the taxpayer so requests and files with the treasurer an affidavit and the supporting documents the treasurer requires providing that the taxpayer no longer owns the property. The request for the refund shall be made prior to the date of the mailing of a tax bill and escrow statement to the taxpayer. If a taxpayer who has entered into a prepayment agreement pursuant to this section dies before the last day on which an installment of current taxes may be paid without penalty, the treasurer may refund the amount of any prepayments made by that taxpayer to the executor or administrator of the taxpayer's estate.

(F) If the treasurer has received any prepayments from a taxpayer, the treasurer shall add to the tax bill required by section 323.13 of the Revised Code a tax escrow statement that shall specify the total amount of prepayments received by the treasurer on or before the date the statement was prepared, the balance of total taxes due for which no prepayment has been received, the amount of any discount to be applied to total taxes due, and the date the statement was prepared.

(G) If the total amount of a taxpayer's prepayments to the treasurer made on or before the final date an installment of taxes may be paid without penalty do not equal or exceed the current taxes due on that date, any late penalty or interest due pursuant to section 323.121 of the Revised Code shall be assessed on the balance due after the treasurer has applied the prepayments. If the treasurer fails to apply prepayments received by the treasurer's office in accordance with the terms of an agreement and the total amount of the taxpayer's prepayments equals or exceeds the total taxes due, the taxpayer is relieved of any late penalty or interest imposed under section 323.121 of the Revised Code.

(H) The office of the county treasurer shall bear all of the costs of establishing and administering a system for collecting prepayments as permitted by this section.

(I) Before the county treasurer commences a prepayment system, the tax commissioner shall approve all procedures and forms to be used in the system.

(J) The treasurer may enter into any agreements necessary to enable the taxpayer to make prepayments of taxes to the office of the treasurer through the electronic transfer of funds from an account in the name of the taxpayer at a financial institution, or by credit card.

FEES TO COMPENSATE FOR AUDITOR'S SERVICES Ohio Revised Code §319.54

(A) On all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, the county auditor, on settlement with the treasurer and tax commissioner, on or before the date prescribed by law for such settlement or any lawful extension of such date, shall be allowed as compensation for the county auditor's services the following percentages:

(1) On the first one hundred thousand dollars, two and one-half per cent;

(2) On the next two million dollars, eight thousand three hundred eighteen ten-thousandths of one per cent;

(3) On the next two million dollars, six thousand six hundred fifty-five ten-thousandths of one per cent;

(4) On all further sums, one thousand six hundred sixty-three ten-thousandths of one per cent.

If any settlement is not made on or before the date prescribed by law for such settlement or any lawful extension of such date, the aggregate compensation allowed to the auditor shall be reduced one per cent for each day such settlement is delayed after the prescribed date. No penalty shall apply if the auditor and treasurer grant all requests for advances up to ninety per cent of the settlement pursuant to section 321.34 of the Revised Code. The compensation allowed in accordance with this section on settlements made before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(B) For the purpose of reimbursing county auditors for the expenses associated with the increased number of applications for reductions in real property taxes under sections 323.152 and 4503.065 of the Revised Code that result from the amendment of those sections by Am. Sub. H.B. 119 of the 127th general assembly, there shall be paid from the state's general revenue fund to the county treasury, to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount equal to one per cent of the total annual amount of property tax relief reimbursement paid to that county under sections 323.156 and 4503.068 of the Revised Code for the preceding tax year. Payments made under this division shall be made at the same times and in the same manner as payments made under section 323.156 of the Revised Code.

(C) From all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, there shall be paid into the county treasury to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount to be determined by the county auditor, which shall not exceed the percentages prescribed in divisions (C)(1) and (2) of this section.

(1) For payments made after June 30, 2007, and before 2011, the following percentages:

(a) On the first five hundred thousand dollars, four per cent;

(b) On the next five million dollars, two per cent;

(c) On the next five million dollars, one per cent;

(d) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;

(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.

(2) For payments made in or after 2011, the following percentages:

(a) On the first five hundred thousand dollars, four per cent;

(b) On the next ten million dollars, two per cent;

(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.

Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(C) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.

(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731 of the Revised Code, the following percentages:

(1) Four per cent on the first one hundred thousand dollars;

(2) One-half of one per cent on all additional sums.

Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county.

(F) On all cigarette license moneys collected by the county treasurer, the county auditor, on settlement semiannually with the treasurer, shall be allowed as compensation for the auditor's services in the issuing of such licenses one-half of one per cent of such moneys, to be apportioned ratably and deducted from the shares of the revenue payable to the county and subdivisions, for the use of the general fund of the county.

(G) The county auditor shall charge and receive fees as follows:

(1) For deeds of land sold for taxes to be paid by the purchaser, five dollars;

(2) For the transfer or entry of land, lot, or part of lot, or the transfer or entry on or after January 1, 2000, of a used manufactured home or mobile home as defined in section 5739.0210 of the Revised Code, fifty cents for each transfer or entry, to be paid by the person requiring it;

(3) For receiving statements of value and administering section 319.202 of the Revised Code, one dollar, or ten cents for each one hundred dollars or fraction of one hundred dollars, whichever is greater, of the value of the real property transferred or, for sales occurring on or after January 1, 2000, the value of the used manufactured home or used mobile home, as defined in section 5739.0210 of the Revised Code, transferred, except no fee shall be charged when the transfer is made:

(a) To or from the United States, this state, or any instrumentality, agency, or political subdivision of the United States or this state;

(b) Solely in order to provide or release security for a debt or obligation;

(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;

(e) On sale for delinquent taxes or assessments;

(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;

(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;

(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;

(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;

(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or manufactured or mobile home to others;

(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate or manufactured or mobile home and the transaction is not a gift;

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;

(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;

(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;

FEES TO COMPENSATE FOR AUDITOR'S SERVICES Ohio Revised Code §319.54 (continued)

(x) Between persons pursuant to section 5302.18 of the Revised Code;

(y) From a county land reutilization corporation organized under Chapter 1724 of the Revised Code, or its wholly own subsidiary, to a third party.

(4) For the cost of publishing the delinquent manufactured home tax list, the delinquent tax list, and the delinquent vacant land tax list, a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list or the delinquent vacant land tax list.

The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county, except that fees charged and received under division (G)(3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263 of the Revised Code.

The real property transfer fee provided for in division (G)(3) of this section shall be applicable to any conveyance of real property presented to the auditor on or after January 1, 1968, regardless of its time of execution or delivery.

The transfer fee for a used manufactured home or used mobile home shall be computed by and paid to the county auditor of the county in which the home is located immediately prior to the transfer.

PAYMENTS TO DELINQUENT TAX AND ASSESSMENT COLLECTION FUND; USE OF EXCESS AMOUNTS Ohio Revised Code §321.261

(A) In each county treasury there shall be created the treasurer's delinquent tax and assessment collection fund and the prosecuting attorney's delinquent tax and assessment collection fund. Except as otherwise provided in this division, two and one-half 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 treasurer's delinquent tax and assessment collection fund, and two and one-half per cent of such delinquent taxes and assessments shall be deposited in the prosecuting attorney's delinquent tax and assessment collection fund. The board of county commissioners shall appropriate to the county treasurer from the treasurer's delinquent tax and assessment collection fund, and shall appropriate to the prosecuting attorney from the prosecuting attorney's delinquent tax and assessment collection fund, money to the credit of the respective fund, and except as provided in division (D) of this section, the appropriation shall be used only for the following purposes:

(1) By the county treasurer or 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;

PAYMENTS TO DELINQUENT TAX AND ASSESSMENT COLLECTION FUND; USE OF EXCESS AMOUNTS Ohio Revised Code §321.261 (continued)

(2) With respect to any portion of the amount appropriated from the treasurer's delinquent tax and assessment collection fund for the benefit of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county land reutilization corporation. Upon the deposit of amounts in the treasurer's delinquent tax and assessment collection fund, 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.

If the balance in the treasurer's or prosecuting attorney's delinquent tax and assessment collection fund exceeds three times the amount deposited into the fund in the preceding year, the treasurer or prosecuting attorney, on or before the twentieth day of October of the current year, may direct the county auditor to forgo the allocation of delinquent taxes and assessments to that officer's respective fund in the ensuing year. If the county auditor receives such direction, the auditor shall cause the portion of taxes and assessments that otherwise would be credited to the fund under this section in that ensuing year to be allocated and distributed among taxing units' funds as otherwise provided in this chapter and other applicable law.

(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 treasurer's 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 treasurer's 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 county treasurer and the prosecuting attorney each shall submit a report to the board of county commissioners regarding the use of the moneys appropriated from their respective delinquent tax and assessment collection funds. Each report shall specify the amount appropriated from the fund 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 treasurer's delinquent tax and assessment collection fund.

(D) (1) In any county, if the county treasurer or prosecuting attorney determines that the balance to the credit of that officer's corresponding delinquent tax and assessment collection fund exceeds the amount required to be used as prescribed by division (A) of this section, 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.

PAYMENTS TO DELINQUENT TAX AND ASSESSMENT COLLECTION FUND; USE OF EXCESS AMOUNTS Ohio Revised Code §321.261 (continued)

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 county land reutilization corporations, 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 balance to the credit of that officer's corresponding delinquent tax and assessment collection fund exceeds the amount required to be used as prescribed by division (A) of this section, the county treasurer or prosecuting attorney may expend the excess to assist county land reutilization corporations, 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 five million dollars. Upon application for the funds by a county land reutilization corporation, township, or municipal corporation, the county treasurer or prosecuting attorney may assist the county land reutilization corporation, 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.

ATTORNEY GENERAL'S OPINION

Ohio Attorney General Op. No. 97-030 states that the county treasurer is charged with the duty of collecting taxes and penalties on delinquent personal and classified property list, together with applicable interest. When the proceeds of a tax levy are received by the fiscal officer of the subdivision, in this case the county treasurer, they must be deposited in the subdivision's treasury "to the credit of the appropriate fund." The "appropriate fund" is the fund that receives the proceeds of the levy that generated the tax.

DELINQUENT TAX CONTRACT WITH TREASURER Ohio Revised Code §323.31

(A) (1) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay the delinquent or unpaid current taxes charged against the property by entering into a written delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. Subsequent opportunities to enter into a delinquent tax contract shall be at the county treasurer's sole discretion.

(2) The treasurer may enter into a delinquent tax contract in accordance with division (A) of this section with an owner or vendee of real property, other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

(3) The delinquent tax contract described in division (A) of this section may be entered into at any time prior to an adjudication of foreclosure pursuant to proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 or 323.65 to 323.79 of the Revised Code or by the county prosecuting attorney pursuant to Ohio Rev. Code §5721.18, the adjudication of foreclosure pursuant to proceedings by a private attorney pursuant to Ohio Rev. Code §5721.37, the commencement of foreclosure and forfeiture proceedings pursuant to the Ohio Rev. Code §5721.14, or the commencement of collection proceedings pursuant to division (H) of Ohio Rev. Code §4503.06 by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts, master list of delinquent vacant tracts, or next to the entry for the home on delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under the Ohio Rev. Code §5721.13, or, in the case of the delinquent manufactured home tax list, prior to delivering it to the county treasurer under Ohio Rev. Code §4503.06(H)(2). If the delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney.

(4) A delinquent tax contract entered into under division (A) of this section shall provide for the payment of delinquent or unpaid current taxes, or both, in installments over a period not to exceed five years after the date of the first payment made under the contract, however, a person entering into a delinquent tax contract who owns and occupies residential real property may request, and the treasurer shall allow, a delinquent tax contract providing for payment in installments over a period of no fewer than two years after the date of the first payment made under the contract.

(5) For each delinquent tax contract entered into under division (A) of this section, the county treasurer shall determine and shall specify in the delinquent tax contract the number of installments, the amount of each installment, and the schedule for payment of the installments. Except as otherwise provided for taxes, penalties, and interest under division (B) of section 319.43 of the Revised Code, the part of each installment payment representing taxes and penalties and interest thereon shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the entry in the preceding tax year bears to the taxes levied by all such districts against the entry in the preceding tax year. The part of each payment representing assessments and other charges shall be credited to those items in the order in which they became due. Each payment made to a taxing district shall be apportioned among the taxing district's several funds for which taxes or assessments have been levied.

DELINQUENT TAX CONTRACT WITH TREASURER Ohio Revised Code §323.31 (continued)

(6) When an installment payment is not received by the treasurer when due under a delinquent tax contract entered into under division (A) of this section or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

(7) Upon receipt of certification described in division (A)(6) of this section, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with Ohio Rev. Code §5721.14. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of Ohio Rev. Code §4503.06.

If there is an outstanding tax certificate respecting a delinquent parcel under Ohio Rev. Code §5721.32 or §5721.33, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of Ohio Rev. Code §5721.38.

(C) As used in this section, 'unpaid current taxes' means any current taxes charged on the general tax list and duplicate of real and public utility property or the manufactured home tax list and duplicate that remain unpaid after the last day prescribed for payment of the first installment of such taxes without penalty, and any penalties associated with such taxes.

REDEMPTION OF DELINQUENT LAND Ohio Revised Code §5721.25

All delinquent land upon which the taxes, assessments, penalties, interest, or charges have become delinquent may be redeemed before foreclosure proceedings have been instituted by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code.

Ohio Rev. Code §5721.25 states in part that, "After a foreclosure proceeding has been instituted, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under Ohio Rev. Code §323.78, any person entitled to redeem the land who has not previously defaulted on a delinquent tax contract under Ohio Rev. Code

REDEMPTION OF DELINQUENT LAND Ohio Revised Code §5721.25 (continued)

§323.31 with respect to that delinquent land may enter into a delinquent tax contract with the county treasurer for the payment of the taxes, assessments, penalties, interest, and charges found to be due and unpaid on such land, together with the costs incurred in the proceeding as determined by the court or board of revision, upon demonstrating that the property is in compliance with all applicable zoning regulations, land use restriction, and building, health, and safety codes. The execution of a delinquent tax contract shall not stop the prosecution of a proceeding to judgment. The delinquent tax contract shall be paid as prescribed by §323.31 of the Revised Code over a period not to exceed five years after the date of the first payment made under the contract. The delinquent tax contract may be terminated if the court or board of revision determines that the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes during the term of the contract. The court or board of revision shall retain jurisdiction over the delinquent land until the total amount set forth in the delinquent tax contract is paid, notwithstanding any conveyance of the land to another owner during the period that the delinquent tax contract is outstanding."

If any payment under a delinquent tax contract is not paid when due, or if the contract is terminated because the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes, the county treasurer shall, at the time the payment is due and unpaid or the contract is terminated, advise the court or board of revision rendering the judgment of foreclosure, and the court or board of revision shall order such land sold for the amount of taxes, assessments, penalties, interest, and charges then due and owing on such land in the manner provided in Ohio Rev. Code §5721.19, or disposed of as otherwise applicable under Ohio Rev. Code §323.65 to §323.79, without appraisal or sale.

Upon the receipt of each payment pursuant to any delinquent tax contract, the county treasurer shall enter the amount of such payment on the tax duplicate, and, upon request, shall give a receipt for the amount paid to the person paying it. The receipt shall be in the form prescribed by the tax commissioner.

Except as otherwise provided in this section, the portion of the amount tendered under this section representing taxes, and penalties and interest thereon, shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year. The portion of the payment representing assessments and other charges shall be credited to those items in the order in which they became due. To the extent that the county treasurer, under Ohio Rev. Code §321.341, had made advance payments to the several taxing districts, from sources other than the later collection of such taxes, of the current year unpaid taxes or current year delinquent taxes during the year when such taxes where levied for collection, such taxes, together with the penalties and interest charged on such taxes during such year, shall, upon collection, not be apportioned among the several taxing districts, but shall be retained by the county treasurer and applied in accordance with Ohio Rev. Code §321.341.

COLLECTION OF PAST DUE TAXES BY DISTRESS; ADVERTISEMENT; REAL ESTATE EXCEPTION; FEES Ohio Revised Code §5719.081

When taxes are past due and unpaid, the county treasurer may distrain sufficient goods and chattels belonging to the person charged with such taxes, if such goods and chattels are found within the county, to pay the taxes remaining due, any penalty and interest thereon, and the costs that have accrued. Such treasurer shall immediately advertise in three public places in the township where the property was taken the time and the place it will be sold. If the taxes, penalty, interest and costs accrued on the property are

COLLECTION OF PAST DUE TAXES BY DISTRESS; ADVERTISEMENT; REAL ESTATE EXCEPTION; FEES Ohio Revised Code §5719.081 (continued)

not paid before the day appointed for such sale, which shall be not less than ten days after the taking of the property, the treasurer shall sell it at public venue or so much of the property as will pay such taxes, penalty, interest and costs.

For making distress and sale for the payment of taxes, the treasurer shall be allowed the same fees as are allowed to constables for making levy and sale of property on execution. Traveling fees shall be computed from the county seat to the place of making the distress.

PROCEEDINGS WHEN UNABLE TO COLLECT TAXES BY DISTRESS Ohio Revised Code §5719.082

If the county treasurer is unable to collect by distress taxes assessed upon a person, corporation, executor, administrator, guardian, receiver, accounting officer, agent, or factor, he shall apply to the clerk of the court of common pleas in his county at any time after the semiannual settlement of the treasurer with the county auditor, and the clerk shall cause notice to be served upon such corporation, executor, administrator, guardian, receiver, accounting officer, agent, or factor, requiring him to show cause why he should not pay such taxes and any penalty and interest thereon. If he fails to show sufficient cause, the court of common pleas, at the term to which such notice is returnable, shall enter a rule against him for such payment and the costs of the proceedings, which rule shall have the same force and effect as a judgment and shall be enforced by attachment or execution or such process as the court directs.

ATTORNEY GENERAL'S OPINIONS

There is no authority for remission or compromise of a claim for personal taxes not erroneously or negligently charged; but where the taxes are not fully collectible because of insolvency of the taxpayer and existence of prior liens against his property subject to be seized and sold for taxes, the county treasurer may collect less than the sum charged under the direct authority of the court. 1922 Op. Att'y. Gen. No. 22-2950. Where it appears that the county treasurer will be unable to collect the full amount of personal property tax, due to encumbrances in excess of the value of real property owned by a delinquent taxpayer, such treasurer may, under the authority of the Ohio Rev. Code §323.19, seek and obtain an order of the court of common pleas and accept a lesser amount than appears on the personal property tax duplicate, provided the delinquent taxpayer has shown sufficient cause and such court has made a finding and issued an order to that effect. 1959 Op. Att'y. Gen. No. 856.

TAX BILL AS TO DEFICIENCY ASSESSMENT; ADDITIONAL PENALTY; DELINQUENT TAXES; REMISSION OF PENALTY Ohio Revised Code §5711.33

(A) (1) When a county treasurer receives a certificate from a county auditor pursuant to division (A) of the Ohio Rev. Code §5711.32 charging the treasurer with the collection of an amount of taxes due as the result of a deficiency assessment, the treasurer shall immediately prepare and mail a tax bill to the taxpayer owing such tax. The tax bill shall contain the name of the taxpayer; the taxable value, tax rate, and tax charged for each year being assessed; the total amount of taxes due; the final date payment may be made without additional penalty; and any other information the treasurer considers pertinent or necessary. Taxes due and payable as a result of a deficiency assessment, less any amount

specifically excepted form collection under division (B) of the Ohio Rev. Code §5711.32, shall be paid with interest thereon as prescribed by the Ohio Rev. Code §5719.041 on or before the sixtieth day following the date of issuance of the certificate by the county auditor. The balance of taxes found due and payable after a final determination by the tax commissioner or a final judgment of the board of tax appeals or any court to which such final judgment may be appealed, shall be paid with interest thereon as prescribed by the Ohio Rev. Code §5719.041 on or before the sixtieth day following the date of certification by the auditor to the treasurer pursuant to division (C) of the Ohio Rev. Code §5711.32 of such final determination or judgment. Such final dates for payment shall be determined and exhibited on the tax bill by the treasurer.

If, on or before the sixtieth day following the date of a certification of a deficiency assessment under division (A) of the Ohio Rev. Code §5711.32 or of a certification of a final determination or judgment under division (C) of the Ohio Rev. Code §5711.32, the taxpayer pays the full amount of taxes and interest due at the time of the receipt of certification with respect to that assessment, determination, or judgment no interest shall accrue or be charged with respect to that assessment, determination, or judgment for the period that begins on the first day of the month in which the certification is made and that ends on the last day of the month preceding the month in which such sixtieth day occurs.

(B) When the taxes charged, as mentioned in division (A) of this section, are not paid within the time prescribed by such division, a penalty of ten percent of the amount due and unpaid and interest for the period described in division (A)(2) of this section shall accrue at the time the treasurer closes the treasurer's office for business on the last day so prescribed, but if the taxes are paid within ten days subsequent to the last day prescribed, the treasurer shall waive the collection of and the auditor shall remit one-half of the penalty. The treasurer shall not thereafter accept less than the full amount of taxes and penalty except as otherwise authorized by law. Such penalty shall be distributed in the same manner and at the same time as the tax upon which it has accrued. The whole amount collected shall be included in the next succeeding settlement of appropriate taxes.

(C) When the taxes charged, as mentioned in division (A) of this section, remain unpaid after the final date for payment prescribed by such division, such charges shall be deemed to be delinquent taxes. The county auditor shall cause such charges, including the penalty which has accrued pursuant to this section, to be added to the delinquent tax duplicate in accordance with the Ohio Rev. Code §5719.04.

(D) The county auditor, upon consultation with the county treasurer, shall remit a penalty imposed under division (B) of this section or division (D) of the Ohio Rev. Code §5719.03 for the late payment of taxes when:

(1) The taxpayer could not make timely payment of the tax because of the negligence or error of the county auditor or county treasurer in the performance of a statutory duty relating to the levy or collection of such tax.

(2) In cases other than those described in division (D)(1) of this section, the taxpayer failed to receive a tax bill or a correct tax bill, and the taxpayer made a good faith effort to obtain such bill within thirty days after the last day for payment of the tax.

TAX BILL AS TO DEFICIENCY ASSESSMENT; ADDITIONAL PENALTY; DELINQUENT TAXES; REMISSION OF PENALTY Ohio Revised Code §5711.33 (continued)

(3) The tax was not timely paid because of the death or serious injury of the taxpayer, or the taxpayer's confinement in a hospital within sixty days preceding the last day for payment of the tax, if, in any case, the tax was subsequently paid within sixty days after the last day for payment of such tax.

(4) The taxpayer demonstrates that the full payment was properly deposited in the mail in sufficient time for the envelope to be postmarked by the United States postal service on or before the last day for payment of such tax. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

(5) In cases other than those described in divisions (D)(1) to (4) of this section, the taxpayer's failure to make timely payment of the tax is due to reasonable cause and not willful neglect.

(E) The taxpayer, upon application within sixty days after the mailing of the county auditor's decision, may request the tax commissioner to review the denial of the remission of a penalty by the county auditor. The application may be filed in person or by certified mail. If the application is filed by certified mail, the date of the United States postmark placed on the sender's receipt by the postal service shall be treated as the date of filing. The commissioner shall consider the application, determine whether the penalty should be remitted, and certify the determination to the taxpayer and to the county treasurer and county auditor, who shall correct the tax list and duplicate accordingly. The commissioner may issue orders and instructions for the uniform implementation of this section by all county auditors and county treasurers, and such orders and instructions shall be followed by such officers.

REMISSION OF ILLEGALLY ASSESSED TAXES OR LATE PAYMENT PENALTY Ohio Revised Code §5715.39

(A) The tax commissioner may remit real property taxes, manufactured home taxes penalties, and interest found by the commissioner to have been illegally assessed. The commissioner also may remit any penalty charged against any real property or manufactured or mobile home that was the subject of an application for exemption from taxation under the Ohio Rev. Code §5715.27 if the commissioner determines that the application requested such exemption in good faith. The commissioner shall include notice of the remission in the commissioner's certification to the county auditor required under that section.

(B) The commissioner, on application by a taxpayer, shall remit a penalty for late payment of any real property taxes or manufactured home taxes when:

(1) The taxpayer could not make timely payment of the tax because of the negligence or error of the auditor or treasurer in the performance of a statutory duty relating to the levy or collection of such tax.

(2) In cases other than those described in division (A) of this section, the taxpayer failed to receive a tax bill or a correct tax bill, and the taxpayer made a good faith effort to obtain such bill within thirty days after the last day for payment of the tax.

REMISSION OF ILLEGALLY ASSESSED TAXES OR LATE PAYMENT PENALTY Ohio Revised Code §5715.39 (continued)

(3) The tax was not timely paid because of the death or serious injury of the taxpayer, or the taxpayer's confinement in a hospital within sixty days preceding the last day for payment of the tax if, in any case, the tax was subsequently paid within sixty days after the last day for payment of such tax.

(4) The taxpayer demonstrates that the full payment was properly deposited in the mail in sufficient time for the envelope to be postmarked by the U.S. postal service on or before the last day for payment of such tax. A private meter post mark on an envelope is not a valid post mark for the purposes of establishing the date of payment of such tax.

(5) With respect to the first payment due after a taxpayer fully satisfies a mortgage against a parcel of real property, the mortgagee failed to notify the treasurer of the satisfaction of the mortgage, and the tax bill was not sent to the taxpayer.

(C) The board of revision shall remit a penalty for late payment of any real property taxes or manufactured homes taxes if, in cases other than those described in division (B)(1) to (5) of this section, the taxpayer's failure to make timely payment of the tax is due to reasonable cause and not willful neglect.

(D) The taxpayer, upon application within sixty days after the mailing of the county auditor's or board of revision's decision, may request the tax commissioner to review the denial of the remission of a penalty by the auditor or board. The application may be filed in person or by certified mail. If the application is filed by certified mail, the date of the United States postmark placed on the sender's receipt by the postal service shall be treated as the date of filing. The commissioner shall consider the application, determine whether the penalty should be remitted, and certify the determination to the taxpayer, to the county treasurer, and to the county auditor, who shall correct the tax list and duplicate accordingly. The commissioner may issue orders and instructions for the uniform implementation of this section by all county boards of revision, county auditors, and county treasurers, and such orders and instructions shall be followed by such officers and boards.

(E) This section shall not provide to the taxpayer any remedy with respect to any matter that the taxpayer may be authorized to complain of under the provisions of the Ohio Rev. Code §4503.06, §5715.19, 5717.02, and 5727.47.

(F) Applications for remission, and documents of any kind related to those applications, filed with the tax commissioner under this section, are public records within the meaning of the Ohio Rev. Code §149.43, unless otherwise excepted under that section.

ABANDONED LAND Ohio Revised Code §323.65 through §323.79

As used in sections 323.65 to 323.79 of the Revised Code:

(A) "Abandoned land" means delinquent lands or delinquent vacant lands, including any improvements on the lands, that are unoccupied and that first appeared on the list compiled under division (C) of section 323.67 of the Revised Code, or the delinquent tax list or delinquent vacant land tax list compiled under section 5721.03 of the Revised Code, at whichever of the following times is applicable:

(1) In the case of lands other than agricultural lands, at any time after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code;

(2) In the case of agricultural lands, at any time after two years after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code.

(B) "Agricultural land" means lands on the agricultural land tax list maintained under section 5713.33 of the Revised Code.

(C) "Clerk of court" means the clerk of the court of common pleas of the county in which specified abandoned land is located.

(D) "Delinquent lands" and "delinquent vacant lands" have the same meaning as in section 5721.01 of the Revised Code.

(E) "Impositions" means delinquent taxes, assessments, penalties, interest, costs, reasonable attorney's fees of a certificate holder, applicable and permissible costs of the prosecuting attorney of a county, and other permissible charges against abandoned land.

(F) (1) "Unoccupied," with respect to a parcel of land, means any of the following:

(a) No building, structure, land, or other improvement that is subject to taxation and that is located on the parcel is physically inhabited as a dwelling;

(b) No trade or business is actively being conducted on the parcel by the owner, a tenant, or another party occupying the parcel pursuant to a lease or other legal authority, or in a building, structure, or other improvement that is subject to taxation and that is located on the parcel;

(c) The parcel is uninhabited and there are no signs that it is undergoing a change in tenancy and remains legally habitable, or that it is undergoing improvements, as indicated by an application for a building permit or other facts indicating that the parcel is experiencing ongoing improvements;

(2) For purposes of division (F)(1) of this section, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that a parcel of land is unoccupied if, at the time the county auditor makes the certification under section 5721.011 of the Revised Code, the parcel is not agricultural land, and two or more of the following apply:

(a) At the time of the inspection of the parcel by a county, municipal corporation, or township in which the parcel is located, no person, trade, or business inhabits, or is visibly present from an exterior inspection of, the parcel.

(b) No utility connections, including, but not limited to, water, sewer, natural gas, or electric connections, service the parcel, or no such utility connections are actively being billed by any utility provider regarding the abandoned land.

(c) The parcel or any improvement thereon is boarded up or otherwise sealed because, immediately prior to being boarded up or sealed, it was deemed by a political subdivision pursuant to its municipal, county, state, or federal authority to be open, vacant, or vandaized.

(d) The parcel or any improvement thereon is, upon visible inspection, insecure, vacant, or vandalized.

(G) "Community development organization" means a nonprofit corporation that is formed or rganized under Chapter 1702. or 1724. of the Revised Code and to which both of the following apply:

(1) The organization is in good standing under law at the time the county auditor makes the certification under section 5721.011 of the Revised Code and has remained in good standing uninterrupted for at least the two years immediately preceding the time of that certification or, in the case of a county land reutilization corporation, has remained so from the date of organization if less than two years.

(2) As of the time the county auditor makes the certification under section 5721.011 of the Revised Code, the organization has received from the county, municipal corporation, or township in which abandoned land is located official authority or agreement by a duly authorized officer of that county, municipal corporation, or township to accept the owner's fee simple interest in the abandoned land and to the abandoned land being foreclosed, and that official authority or agreement had been delivered to the county treasurer or county board of revision in a form that will reasonably confirm the county's, municipal corporation's, or township's assent to transfer the land to that community development organization under section 323.74 of the Revised Code. No such official authority or agreement by a duly authorized officer of a county, municipal corporation, or township must be received if a county land reutilization corporation is authorized to receive tax-foreclosed property under its articles of incorporation, regulations, or Chapter 1724 of the Revised Code.

(H) "Certificate holder" has the same meaning as in section 5721.30 of the Revised Code.

(I) "Abandoned land list" means the list of abandoned lands compiled under division (A) of section 323.67 of the Revised Code.

(J) "Alternative redemption period", in any action to foreclose the state's lien for unpaid delinquent taxes, assessments, charges, penalties, interest, and costs on a parcel of real property pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, means twenty-eight days after an adjudication of foreclosure of the parcel is journalized by a court or county board of revision having jurisdiction over the foreclosure proceedings. Upon the expiration of the alternative redemption period, the right and equity of redemption of any owner or party shall terminate without further order of the court or board of revision. As used in any section of the Revised Code and for any proceeding under this chapter or section 5721.18 of the Revised Code, for purposes of determining the alternative redemption period, the period commences on the day immediately following the journalization of the adjudication of foreclosure and ends on and includes the twenty-eighth day thereafter.

(K) "County land reutilization corporation" means a corporation organized under Chapter 1724 of the Revised Code.

Ohio Rev. Code §323.66

In lieu of utilizing the judicial foreclosure proceedings and other procedures and remedies available under sections 323.25 to 323.28 or under Chapter 5721., 5722., or 5723. of the Revised Code, a county board of revision created under section 5715.01 of the Revised Code, upon the board's initiative, expressed by resolution, may foreclose the state's lien for real estate taxes upon abandoned land in the county and, upon the complaint of a certificate holder or county land reutilization corporation, foreclose the lien of the state or the certificate holder held under sections 5721.30 to 5721.43 of the Revised Code. The board shall order disposition of the abandoned land by public auction or by other conveyance in the manner prescribed by sections 323.65 to 323.79 of the Revised Code.

(B) (1) A county board of revision may adopt rules as are necessary to administer cases subject to its jurisdiction under Chapter 5715. or adjudicated under sections 323.65 to 323.79 of the Revised Code, as long as the rules are consistent with rules adopted by the tax commissioner under Chapter 5715. of the Revised Code. Rules adopted by a board shall be limited to rules relating to hearing procedure, the scheduling and location of proceedings, case management, and practice forms.

(2) A county board of revision, upon any adjudication of foreclosure under sections 323.65 to 323.79 of the Revised Code, may prepare final orders of sale and deeds. For such purposes, the board may create its own order of sale and deed forms. The sheriff or clerk of court shall execute and deliver any forms prepared under this division in the manner prescribed in sections 323.65 to 323.79 of the Revised Code.

(C) In addition to all other duties and functions provided by law, under sections 323.65 to 323.79 of the Revised Code the clerk of court, in the same manner as in civil actions, shall provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under those sections. The county board of revision shall file with the clerk of court all orders and adjudications of the board, and the clerk shall docket, as needed, and journalize all orders and adjudications so filed by the board. The clerk may utilize the court's existing journal or maintain a separate journal for purposes of sections 323.65 to 323.79 of the Revised Code. Other than notices of hearings, the orders and adjudications of the board shall not become effective until journalized by the clerk. Staff of the board of revision may schedule and execute, and file with the clerk of courts, notices of hearings.

(D) For the purpose of efficiently and promptly implementing sections 323.65 to 323.79 of the Revised Code, the prosecuting attorney of the county, the county treasurer, the clerk of court of the county, the county auditor, and the sheriff of the county may promulgate rules, not inconsistent with sections 323.65 to 323.79 of the Revised Code, regarding practice forms, forms of notice for hearings and notice to parties, forms of orders and adjudications, fees, publication, and other procedures customarily within their official purview and respective duties.

Ohio Rev. Code §323.67

(A) The county treasurer, county auditor, a county land reutilization corporation, or a certificate holder, from the list compiled under division (C) of this section or the delinquent tax list or delinquent vacant land tax list compiled under section 5721.03 of the Revised Code, may identify and compile a list of the parcels in the county that the treasurer, auditor, corporation, or certificate holder determines to be abandoned lands suitable for disposition under sections 323.65 to 323.79 of the Revised Code. The list may contain one or more parcels and may be transmitted to the board of revision in such a form and manner that allows the board to reasonably discern that the parcels constitute abandoned lands.

(B) (1) From the list of parcels compiled under division (A) of this section the county treasurer or prosecuting attorney, for purposes of collecting the delinquent taxes, interest, penalties, and charges levied on those parcels and expeditiously restoring them to the tax list, may proceed to foreclose the lien for those impositions in the manner prescribed by sections 323.65 to 323.79 of the Revised Code.

(2) If a certificate holder or county land reutilization corporation compiles a list of parcels under division (A) of this section that the certificate holder determines to be abandoned lands suitable for disposition under sections 323.65 to 323.79 of the Revised Code, the certificate holder or corporation may proceed under sections 323.68 and 323.69 of the Revised Code.

(C) For purposes of sections 323.65 to 323.79 of the Revised Code, the county auditor or county treasurer may compile or certify a list of abandoned lands in any manner and at such times as will give effect to the expedited foreclosure of abandoned land.

Ohio Rev. Code §323.68

(A) (1) For each parcel subject to foreclosure under sections 323.65 to 323.79 of the Revised Code, the prosecuting attorney shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in such abandoned land.

(2) If a certificate holder or a county land reutilization corporation compiles a list of the parcels that the certificate holder or corporation determines to be abandoned land under division (A) of section 323.67 of the Revised Code, the certificate holder or corporation shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in the abandoned land.

(B) Notwithstanding section 5301.252 of the Revised Code, an affidavit of a type described in that section shall not be considered a lien or encumbrance on the abandoned land, and the recording of an affidavit of a type described in that section shall not serve in any way to impede the bona fide purchaser status of the purchaser of any abandoned land sold at public auction under sections 323.65 to 323.79 of the Revised Code or of any other recipient of abandoned land transferred

under those sections. However, any affiant who records an affidavit pursuant to section 5301.252 of the Revised Code shall be given notice and summons under sections 323.69 to 323.79 of the Revised Code in the same manner as any lienholder.

Ohio Rev. Code §323.69

(A) Upon the completion of the title search required by section 323.68 of the Revised Code, the prosecuting attorney, representing the county treasurer, the county land reutilization corporation, or the certificate holder may file with the clerk of court a complaint for the foreclosure of each parcel of abandoned land appearing on the abandoned land list, and for the equity of redemption on each parcel. The complaint shall name all parties having any interest of record in the abandoned land that was discovered in the title search. The prosecuting attorney, county land reutilization corporation, or certificate holder may file such a complaint regardless of whether the parcel has appeared on a delinquent tax list or delinquent vacant land tax list published pursuant to division (B) of section 5721.03 of the Revised Code.

(B) (1) In accordance with Civil Rule 4, the clerk of court promptly shall serve notice of the summons and the complaint filed under division (A) of this section to the last known address of the record owner of the abandoned land and to the last known address of each lienholder or other person having a legal or equitable ownership interest or securityinterest of record identified by the title search. The notice shall inform the addressee that delinquent taxes stand charged against the abandoned land; that the land will be sold at public auction or otherwise disposed of if not redeemed by the owner or other addressee; that the sale or transfer will occur at a date, time, and place, and in the manner prescribed in sections 323.65 to 323.79 of the Revised Code; that the owner or other addressee may redeem the land by paying the total of the impositions against the land at any time before confirmation of sale or transfer of the parcel as prescribed in sections 323.65 to 323.79 of the Revised Code or before the expiration of the alternative redemption period, as may be applicable to the proceeding; that the case is being prosecuted by the prosecuting attorney of the county in the name of the county treasurer for the county in which the abandoned land is located or by a certificate holder, whichever is applicable; of the name, address, and telephone number of the county board of revision before which the action is pending; of the board case number for the action, which shall be maintained in the official file and docket of the clerk of court; and that all subsequent pleadings, petitions, and papers associated with the case and filed by any interested party must be filed with the clerk of court and will become part of the case file for the board of revision.

(1) The notice required by division (B) (1) of this section also shall inform the addressee that any owner of record may, at any time on or before the fourteenth day after service of process is perfected, file a pleading with the clerk of court requesting that the board transfer the case to a court of competent jurisdiction to be conducted in accordance with the applicable laws.

(C) Subject to division (D) of this section, subsequent pleadings, motions, or papers associated with the case and filed with the clerk of court shall be served upon all parties of record in accordance with Civil Rules 4 and 5, except that service by publication in any case requiring such service shall require that any such publication shall be advertised in the manner, and for the time periods and frequency, prescribed in section 5721.18 of the Revised Code. Any inadvertent

noncompliance with those rules does not serve todefeat or terminate the case, or subject the case to dismissal, as long as actual notice or service of filed papers is shown by a preponderance of the evidence or is acknowledged by the party charged with notice or service, including by having made an appearance or filing in relation to the case. The county board of revision may conduct evidentiary hearings on the sufficiency of process, service of process, or sufficiency of service of papers in any proceeding arising from a complaint filed under this section. Other than the notice and service provisions contained in Civil Rules 4 and 5, the Rules of Civil Procedure shall not be applicable to the proceedings of the board. The board of revision may utilize procedures contained in the Rules of Civil Procedure to the extent that such use facilitates the needs of the proceedings, such as vacating orders, correcting clerical mistakes, and providing notice to parties. To the extent not otherwise provided in sections 323.65 to 323.79 of the Revised Code, the board may apply the procedures prescribed by sections 323.25 to 323.28 or Chapters 5721, 5722, and 5723 of the Revised Code. Board practice shall be in accordance with the practice and rules, if any, of the board that are promulgated by the board under section 323.66 of the Revised Code and are not inconsistent with sections 323.65 to 323.79 of the Revised Code.

(D) (1) A party shall be deemed to be in default of the proceedings in an action brought under sections 323.65-323.79 of the Revised Code if either of the following occurs:

(a) The party fails to appear at any hearing after being served with notice of the summons and complaint by certified or ordinary mail.

(b) For a party upon whom notice of summons and complaint is required by publication as provided under section 5721.18 of the Revised Code and has been considered served pursuant to that section, the party fails to appear, move, or plead to the complaint within twenty-eight days after service by publication is completed.

(2) If a party is deemed to be in default pursuant to division (D)(1) of this section, no further service of any subsequent pleadings, papers, or proceedings is required on the party by the court or any other party.

(E) At any time after a foreclosure action is filed under this section, the county board of revision may, upon its own motion, transfer the case to a court pursuant to section 323.691 of the Revised Code if it determines that, given the complexity of the case or other circumstances, a court would be a more appropriate forum for the action.

Ohio Rev. Code §323.691

(A) (1) A county board of revision may order that a proceeding arising from a complaint filed under section 323.69 of the Revised Code be transferred to the court of common pleas or to a municipal court with jurisdiction. The board may order such a transfer upon the motion of the record owner of the parcel or the county prosecuting attorney, representing the county treasurer, or upon its own motion.

(2) A court of common pleas or municipal court may order that a proceeding arising from a complaint filed under sections 323.25 to 323.28 or Chapter 5721 of the Revised Code be transferred to a county board of revision if the court determines that the real property that is the subject of the complaint is abandoned land, provided that the appropriate board of

revision has adopted a resolution under section 323.66 of the Revised Code to adjudicate cases as provided under sections 323.65 to 323.79 of the Revised Code. There is a rebuttable presumption that a parcel of land is unoccupied if any of the factors described in division (F)(2) of section 323.65 of the Revised Code apply to the parcel. The court may order a transfer under this division upon the motion of the record owner of the parcel or the county prosecuting attorney, representing the county treasurer, or upon its own motion.

(B) On or before the twenty-eighth day after the journalization of an order of transfer issued pursuant to division (A) of this section, the county prosecuting attorney shall file a copy of the journalized order of transfer and a notice of transfer and dismissal with the clerk of court and with the court or board to which the case was transferred. In any action transferred to a county board of revision, the prosecuting attorney shall serve the notice of transfer upon all parties to the action except any party that previously failed to answer, plea, or appear in the proceeding as required in Civil Rule 12. In any action transferred to a court, the prosecuting attorney shall serve the notice of transfer upon all parties to the action except those parties deemed to be in default under division (D) of section 323.69 of the Revised Code.

(C) Upon journalization of the order of transfer, the clerk of court shall proceed as if the transferred complaint had been filed with the court or board to which the proceeding was transferred, except that the clerk is not required to perfect a notice of summons and complaint to any party that had already been served such notice. When the prosecuting attorney files the notice of transfer as prescribed in division (B) of this section, the clerk shall stamp or otherwise indicate on the notice a new case number for the proceeding. The clerk shall assign the entire case file to the court or board to which the proceeding was transferred, including any preliminary or final reports, documents, or other evidence made available to the transferring court or board. All such reports, documents, and other evidence shall be received by the court or board to which the proceeding was transferred as competent evidence for the purposes of adjudicating the proceeding. That court or board shall accept all such reports, documents, and evidence in the case file unless otherwise required by law or unless the court or board determines that doing so would not be in the interests of justice.

The court or board to which the proceeding is transferred shall serve notice of the summons and the complaint as required in Civil Rule 4 or section 323.69 of the Revised Code, as applicable, upon any parties not yet served such notice in the proceeding.

(D) If a county prosecuting attorney does not file a notice of transfer as required under division (B) of this section on or before the twenty-eighth day after the journalization of an order of transfer issued under division (A) of this section, or upon the motion of the prosecuting attorney, court, or board before that date, the complaint that is the subject of the order of transfer shall be deemed to have been dismissed without prejudice by both the court and the board of revision.

(E) Upon the journalization of an order of transfer issued under division (A) of this section, the case shall be deemed to have been dismissed without prejudice by the transferring court or board.

Ohio Rev. Code §323.70

(A) Subject to this section and to sections 323.71 and 323.72 of the Revised Code, a county board of revision shall conduct a final hearing on the merits of a complaint filed under section 323.69 of the Revised Code, including the validity or amount of any impositions alleged in the complaint,

not sooner than thirty days after the service of notice of summons and complaint has been perfected. If, after a hearing, the board finds that the validity or amount of all or a portion of the impositions is not supported by a preponderance of the evidence, the board may order the county auditor to remove from the tax list and duplicate amounts the board finds invalid or not supported by a preponderance of the evidence. The auditor shall remove all such amounts from the tax list and duplicate as ordered by the board of revision, including any impositions asserted under sections 715.26 and 715.261 of the Revised Code.

(B) If, on or before the fourteenth day after service of process is perfected under division (B) of section 323.69 of the Revised Code, a record owner files with the clerk of court a motion requesting that the county board of revision order the case to be transferred to a court pursuant to section 323.691 of the Revised Code, the board shall, without conducting a hearing on the matter, promptly transfer the case for foreclosure of that land to a court pursuant to section 323.691 of the Revised Code to be conducted in accordance with the applicable laws.

(C) A county board of revision, in accordance with the Rules of Civil Procedure, may issue subpoenas compelling the attendance of witnesses and the production of papers, books, accounts, and testimony as necessary to conduct a hearing under this section or to otherwise adjudicate a case under sections 323.65 to 323.79 of the Revised Code.

Ohio Rev. Code §323.71

(A) (1) If the county board of revision, upon its own motion or pursuant to a hearing under division (A)(2) of this section, determines that the impositions against a parcel of abandoned land that is the subject of a complaint filed under section 323.69 of the Revised Code exceed the fair market value of that parcel as currently shown by the latest valuation by the auditor of the county in which the land is located, then the board may proceed to hear and adjudicate the case as provided under sections 323.70 and 323.72 of the Revised Code. Upon entry of an order of foreclosure, the parcel may be disposed of as prescribed by division (G) of section 323.73 of the Revised Code. If the board of revision, upon its own motion or pursuant to a hearing under division (A)(2) of this section, determines that the impositions against a parcel do not exceed the fair market value of the parcel as shown by the county auditor's then-current valuation of the parcel, the parcel shall not be disposed of as prescribed by division (G) of section 323.73 of the Revised Code, but may be disposed of as otherwise provided in section 323.73, 323.74, 323.75, 323.77, or 323.78 of the Revised Code.

(2) By a motion filed not later than seven days before a final hearing on a complaint is held under section 323.70 of the Revised Code, an owner or lienholder may file with the county board of revision a good faith appraisal of the parcel from a licensed professional appraiser and request a hearing to determine whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of that parcel as shown by the auditor's then-current valuation of that parcel. If the motion is timely filed, the board of revision shall conduct a hearing and shall make a factual finding as to whether the impositions against the parcel exceed or do not exceed the fair market value of that parcel as shown by the auditor's then-current valuation of that parcel. An owner or lienholder must show by a preponderance of the evidence that the impositions against the parcel do not exceed the auditor's then-current valuation of the parcel in order to preclude the application of division (G) of section 323.73 of the Revised Code.

(B) Notwithstanding sections 323.65 to 323.79 of the Revised Code to the contrary, for purposes of determining in any proceeding under those sections whether the total of the impositions against the abandoned land exceed the fair market value of the abandoned land, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that the auditor's then-current valuation of that abandoned land is the fair market value of the land, regardless of whether an independent appraisal has been performed.

Ohio Rev. Code §323.72

(A) (1) At any time after a complaint is filed under section 323.69 of the Revised Code, and before a decree of foreclosure is entered, the record owner or another person having a legal or equitable ownership interest in the abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full or are invalid or inapplicable in whole or in part, and may raise issues pertaining to service of process and the parcel's status as abandoned land.

(2) At any time before a decree of foreclosure is filed under section 232.69 of the Revised Code, a lienholder or another person having a security interest of record in the abandoned land may plead either of the following:

(a) That the impositions shown by the notice to be due and outstanding have been paid in full or, subject to division.

(b) Subject (C) of this section, that in order to preserve the lienholder's or other person's security interest of record in the land, the abandoned land should not be disposed of as provided in sections 323.65 to 323.79 of the Revised Code and the case should be transferred to a court pursuant to section 323.691 of the Revised Code.

(B) If the record owner or another person having a legal or equitable ownership interest in a parcel of abandoned land files a pleading with the county board of revision under division (A)(1) of this section, or if a lienholder or another person having a security interest of record in the abandoned land files a pleading with the board under division (A)(2) of this section that asserts that the impositions have been paid in full, the board shall schedule a hearing for a date not sooner than thirty days, and not later than ninety days, after the board receives the pleading. Upon scheduling the hearing, the board shall notify the person that filed the pleading and all interested parties, other than parties in default, of the date, time, and place of the hearing, and shall conduct the hearing. The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A)(1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall proceed in the manner prescribed in section 323.73 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under section 323.70 of the Revised Code.

If the board determined that the impositions have been paid, then the board, on its own motion, may dismiss the case without a hearing.

(C) If a lienholder or another person having a security interest of record in the abandoned land, other than the owner, timely files a pleading under division (A)(2)(b) of this section requesting that the abandoned land not be disposed of as provided in sections 323.65 to 323.79 of the Revised Code and the complaint be transferred to a court pursuant to section 323.691 of the Revised Code in order to preserve the lienholder's or other person's security interest, the county board of revision may approve the request if the board finds that the sale or other conveyance of the parcel of land under sections 323.65 to 323.79 of the Revised Code would unreasonably jeopardize the lienholder's or other person's ability to enforce the security interest or to otherwise preserve the lienholder's or other person's security interest. The board may conduct a hearing on the request and make a ruling based on the available and submitted evidence of the parties. If the board approves the request without a hearing, the board shall file the decision with the clerk of court, and the clerk shall send a notice of the decision to the lienholder or other person by ordinary mail.

In order for a lienholder or other person having a security interest to show for purposes of this division that the parcel of abandoned land should not be disposed of pursuant to sections 323.65 to 323.78 of the Revised Code and the complaint should be transferred to a court pursuant to section 323.691 of the Revised Code in order "to preserve the lienholder's or other person's security interest," the lienholder or other person must first make a minimum showing by a preponderance of the evidence pursuant to section 323.71 of the Revised Code that the impositions against the parcel of abandoned land do not exceed the fair market value of the abandoned land as determined by the auditor's then-current valuation of that parcel, which valuation is presumed, subject to rebuttal, to be the fair market value of the land. If the lienholder or other person having a security interest makes the minimum showing, the board of revision may consider the request and make a ruling based on the available and submitted evidence of the parties. If the lienholder or other person having a security interest fails to make the minimum showing, the board of revision shall deny the request.

(D) If a pleading as described in division (B) or (C) of this section is filed and the county board of revision approves a request made under those divisions, regardless of whether a hearing is conducted under division (C) of this section, the board shall dismiss the complaint in the case of pleadings described in division (B) of this section or transfer the complaint to a court in the case of pleadings described in division (C) of this section.

If the county board of revision does not dismiss the complaint in the case of pleadings described in division (B) of this section or does not approve a request to transfer to a court as described in division (B) or (C) of this section after conducting a hearing, the board shall proceed with the final hearing prescribed in section 323.70 of the Revised Code and file its decision on the complaint for foreclosure with the clerk of court. The clerk shall send written notice of the decision to the parties by ordinary mail or by certified mail, return receipt requested. If the board renders a decision ordering the foreclosure and forfeiture of the parcel of abandoned land, the parcel shall be disposed of under section 323.73 of the Revised Code.

Ohio Rev. Code §323.73

(A) Except as provided in division (G) of this section or section 323.78 of the Revised Code, a parcel of abandoned land that is to be disposed of under this section shall be disposed of at a public

auction scheduled and conducted as described in this section. At least twenty-one days prior to the date of the public auction, the clerk of court or sheriff of the county shall advertise the public auction in a newspaper of general circulation that meets the requirements of section 7.12 of the Revised Code in the county in which the land is located. The advertisement shall include the date, time, and place of the auction, the permanent parcel number of the land if a permanent parcel number system is in effect in the county as provided in section 319.28 of the Revised Code or, if a permanent parcel number system is not in effect, any other means of identifying the parcel, and a notice stating that the abandoned land is to be sold subject to the terms of sections 323.65 to 323.79 of the Revised Code.

(B) The sheriff of the county or a designee of the sheriff shall conduct the public auction at which the abandoned land will be offered for sale. To qualify as a bidder, a person shall file with the sheriff on a form provided by the sheriff a written acknowledgment that the abandoned land being offered for sale is to be conveyed in fee simple to the successful bidder. At the auction, the sheriff of the county or a designee of the sheriff shall begin the bidding at an amount equal to the total of the impositions against the abandoned land, plus the costs apportioned to the land under section

323.75 of the Revised Code. The abandoned land shall be sold to the highest bidder. The county sheriff or designee may reject any and all bids not meeting the minimum bid requirements specified in this division.

(C) Except as otherwise permitted under section 323.74 of the Revised Code, the successful bidder at a public auction conducted under this section shall pay the sheriff of the county or a designee of the sheriff a deposit of at least ten per cent of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the purchase price within thirty days after the day on which the auction was held. At the time of the public auction and before the successful bidder pays the deposit, the sheriff or a designee of the sheriff may provide notice to the successful bidder that failure to pay the balance of the purchase price within the prescribed period shall be considered a default under the terms of the sale and shall result in retention of the deposit as payment for the costs associated with advertising and offering the abandoned land for sale at a future public auction. If such a notice is provided to the successful bidder and the bidder fails to pay the balance of the purchase price within the prescribed period, the sale shall be deemed rejected by the county board of revision due to default, and the sheriff shall retain the full amount of the deposit. In such a case, rejection of the sale shall occur automatically without any action necessary on the part of the sheriff, county prosecuting attorney, or board. If the amount retained by the sheriff is less than the total costs of advertising and offering the abandoned land for sale at a future public auction, the sheriff or county prosecuting attorney may initiate an action to recover the amount of any deficiency from the bidder in the court of common pleas of the county or in a municipal court with jurisdiction. Following a default and rejection of sale under this division, the abandoned land involved in the rejected sale shall be disposed of in accordance with sections 323.65 to 323.79 of the Revised Code or as otherwise prescribed by law. The defaulting bidder, any member of the bidder's immediate family, any person with a power of attorney granted by the bidder, and any pass-through entity, trust, corporation, association, or other entity directly or indirectly owned or controlled by the bidder or a member of the defaulting bidder's immediate family shall be prohibited from bidding on the abandoned land at any future public auction for five years from the date of the bidder's default.

Notwithstanding section 321.261 of the Revised Code, with respect to any proceedings initiated pursuant to sections 323.65 to 323.79 of the Revised Code, from the total proceeds arising from the sale, transfer, or redemption of abandoned land, twenty per cent of such proceeds shall be deposited to the credit of the county treasurer's delinquent tax and assessment collection fund to reimburse the fund for costs paid from the fund for the transfer, redemption, or sale of abandoned land at public auction. Not more than one-half of the twenty per cent may be used by the treasurer for community development, nuisance abatement, foreclosure prevention, demolition, and related services or distributed by the treasurer to a land reutilization corporation. The balance of the proceeds, if any, shall be distributed to the appropriate political subdivisions and other taxing units in proportion to their respective claims for taxes, assessments, interest, and penalties on the land. Upon the sale of foreclosed lands, the clerk of court shall hold any surplus proceeds in excess of the impositions until the clerk receives an order of priority and amount of distribution of the surplus that are adjudicated by a court of competent jurisdiction or receives a certified copy of an agreement between the parties entitled to a share of the surplus providing for the priority and distribution of the surplus. Any party to the action claiming a right to distribution of surplus shall have a separate cause of action in the county or municipal court of the jurisdiction in which the land reposes, provided the board confirms the transfer or regularity of the sale. Any dispute over the distribution of the surplus shall not affect or revive the equity of redemption after the board confirms the transfer or sale.

(D) Upon the confirmation of sale or transfer of abandoned land pursuant to this section, the owner's fee simple interest in the land shall be conveyed to the purchaser. A conveyance under this division is free and clear of any liens and encumbrances of the parties named in the complaint for foreclosure attaching before the sale or transfer, and free and clear of any liens for taxes, except for federal tax liens and covenants and easements of record attaching before the sale.

(E) The county board of revision shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of taxes levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 5741., or 5743. of the Revised Code or any real property taxing provision of the Revised Code. The board also shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of property taxes on any parcel in the county, or to a member of any of the following classes of parties connected to that person:

(1) A member of that person's immediate family;

(2) Any other person with a power of attorney appointed by that person;

(3) A sole proprietorship owned by that person or a member of that person's immediate family.

(4) A partnership, trust, business trust, corporation, association, or other entity in which that person or a member of that person's immediate family owns or controls directly or indirectly any beneficial or legal interest.

(F) If the purchase of abandoned land sold pursuant to this section or section 323.74 of the Revised Code is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under division (A) of section 323.75 of the Revised Code, then, upon the sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

(G) If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or county land reutilization corporation that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable, as provided in section 323.74 of the Revised Code. Upon a transfer under this division, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

Ohio Rev. Code §323.74

(A) If a public auction is held for abandoned land pursuant to section 323.73 of the Revised Code, but the land is not sold at the public auction, the county board of revision may order the disposition of the abandoned land in accordance with division (B) or (C) of this section.

(B) The abandoned land offered for sale at a public auction as described in section 323.73 of the Revised Code, but not sold at the auction, may be offered for sale in any usual and customary manner by the sheriff as other provided by law. The subsequent public auction may be held in the same manner as the public auction was held under section 323.73 of the Revised Code, but the minimum bid at an auction held under this division shall be the lesser of fifty per cent of fair market value of the abandoned land as currently shown by the county auditor's latest valuation, or the sum of the impositions against the abandoned land plus the costs apportioned to the land under section 323.75 of the Revised Code. Notice of any subsequent sale pursuant to this section may be given in the original notice of sale listing the time, date, and place of the subsequent sale.

(C) Upon certification from the sheriff that abandoned land was offered for sale at a public auction as described in section 323.73 of the Revised Code but was not purchased, a community development organization or any school district, municipal corporation, county, or township in which the land is located may request that title to the land be transferred to the community development organization, school district, municipal corporation, county, or township at the time described in this division. The request shall be delivered to the board of revision at any time from the date the complaint for foreclosure is filed under section 323.69 of the Revised Code, but not later than sixty days after the date on which the land was first offered for sale. The request shall include a representation that the organization, district, or political subdivision, not later than thirty days after receiving legal title to the abandoned land will begin basic exterior improvements that will protect the land from further unreasonable deterioration. The improvements shall include, but are not limited to, the removal of trash and refuse from the exterior of the premises and the securing of open, vacant, or vandalized areas on the exterior of the premises. The representation shall be deemed to have been given if the notice is supplied by an electing subdivision as defined in section 5722.01 of the Revised Code.

(D) The county board of revision, upon any adjudication of foreclosure and forfeiture against the abandoned land, may order the sheriff to dispose of the abandoned land as prescribed in sections 323.65 to 323.79 of the Revised Code. The order by the board shall include instructions to the

sheriff to transfer the land to the specified community development organization, school district, municipal corporation, county, or township after payment of the costs of disposing of the abandoned land pursuant to section 323.75 of the Revised Code or, if any negotiated price has been agreed to between the county treasurer and the community development organization, school district, municipal corporation, county, or township, after payment of that negotiated price as certified by the board to the sheriff.

(E) Upon receipt of payment under this section, the sheriff shall convey by sheriff's deed the fee simple interest in, and to, the abandoned land. If the abandoned land is transferred pursuant to division (D) of this section, and the county treasurer reasonably determines that the transfer will result in the property being occupied, the county treasurer may waive, but is not required to waive, some or all of the impositions against the abandoned land or costs apportioned to the land under section 323.75 of the Revised Code.

(F) Upon a transfer under this section, all liens for taxes due at the time the deed of the property is conveyed to a purchaser or transferred to a community development organization, school district, municipal corporation, county, or township, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

Any parcel that has been advertised and offered for sale pursuant to foreclosure proceedings and has not sold for want of bidders or been otherwise transferred under sections 323.65 to 323.79 of the Revised Code shall be forfeited or otherwise disposed of in the same manner as lands under section 323.35 or 5721.18 or Chapter 5723 of the Revised Code.

Ohio Rev. Code §323.75

(A) The county treasurer or county prosecuting attorney shall apportion the costs of the proceedings with respect to abandoned lands offered for sale at a public auction held pursuant to section 323.73 or 323.74 of the Revised Code among those lands according to actual identified costs, equally, or in proportion to the fair market values of the lands. The costs of the proceedings include the costs of conducting the title search, notifying record owners or other persons required to be notified of the pending sale, advertising the sale, and any other costs incurred by the county board of revision, county treasurer, county auditor, clerk of court, prosecuting attorney, or county sheriff in performing their duties under sections 323.65 to 323.79 of the Revised Code.

(B) All costs assessed in connection with proceedings under sections 323.65 to 323.79 of the Revised Code may be paid after they are incurred, as follows:

(1) If the abandoned land in question is purchased at public auction, from the purchaser of the abandoned land;

(2) In the case of abandoned land transferred to a community development organization, school district, municipal corporation, county, or township under section 323.74 of the Revised Code, from either of the following:

(a) At the discretion of the county treasurer, in whole or in part from the delinquent tax and assessment collection funds created under section 321.261 of the Revised Code, allocated equally among the respective funds of the county treasurer and of the prosecuting attorney;

(b) From the community development organization, school district, municipal corporation, county, or township, whichever is applicable.

(3) If the abandoned land in question is transferred to a certificate holder, from the certificate holder.

(C) If a parcel of abandoned land is sold or otherwise transferred pursuant to sections 323.65 to 323.79 of the Revised Code, the officer who conducted the sale or made the transfer, the prosecuting attorney, or the county treasurer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and shall prepare the deed conveying title to the parcel or execute the deed prepared by the board for that purpose. That officer or the prosecuting attorney or treasurer is authorized to record on behalf of that purchaser or transferee the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Receiving title to a parcel under sections 323.65 to 323.79 of the Revised Code constitutes the transferee's consent to an officer, prosecuting attorney, or county treasurer to file the deed to the parcel for recording. Nothing in this division shall be construed to require an officer, prosecuting attorney, or treasurer to file a deed or to relieve a transferee's obligation to file a deed. Upon confirmation of that sale or transfer, the deed shall be deemed delivered to the purchaser or transferee of the parcel.

Ohio Rev. Code §323.76

Upon the sale of abandoned land at public auction pursuant to section 323.73 or 323.74 of the Revised Code, or upon the county board of revision's order to the sheriff to transfer abandoned land to a community development organization, school district, municipal corporation, county, or township under section 323.74 of the Revised Code, any common law or statutory right of redemption shall forever terminate upon the occurrence of whichever of the following is applicable:

(A) In the case of a sale of the land at public auction, upon the order of confirmation of the sale by the county board of revision and the filing of such order with the clerk of court who shall enter it upon the journal of the court or a separate journal;

(B) In the case of a transfer of the land to a community development organization, school district, municipal corporation, county, or township under section 323.74 of the Revised Code, upon the filing with the clerk of court an order to transfer the parcel based on the adjudication of foreclosure by the county board of revision ordering the sheriff to transfer the land in fee simple to the community development organization, school district, municipal corporation, county, or township pursuant to such adjudication, which the clerk shall enter upon the journal of the court or a separate journal;

(C) (1) In the case of a transfer of the land to a certificate holder or county land reutilization corporation pursuant to division (G) of section 323.73 of the Revised Code, upon the filing with the clerk of court the county board of revision's order to the sheriff to execute a deed to the certificate holder or corporation based on the adjudication of foreclosure, which the clerk shall enter upon the journal of the court or a separate journal.

(2) In the case of an adjudication of foreclosure in which a court or board of revision has included in its adjudication decree that the alternative redemption period authorized in section 323.78 of the Revised Code applies, then upon the expiration of such alternative redemption period.

Ohio Rev. Code §323.77

(A) As used in this section, "electing subdivision" has the same meaning as in section 5722.01 of the Revised Code.

(B) At any time from the date the complaint for foreclosure is filed under section 323.69 of the Revised Code, but not later than sixty days after the date on which the land was first offered for sale, an electing subdivision or a county land reutilization corporation may give the county treasurer, prosecuting attorney, or board of revision notice in writing that it seeks to acquire any parcel of abandoned land, identified by parcel number, from the abandoned land list. If any such parcel of abandoned land identified under this section is offered for sale pursuant to section 323.73 of the Revised Code, but is not sold for want of a minimum bid, the electing subdivision or a county land reutilization corporation that identified that parcel of abandoned land shall be deemed to have appeared at the sale and submitted the winning bid at the auction, and the parcel of abandoned land shall be sold to the electing subdivision or corporation for no consideration other than the costs prescribed in section 323.75 of the Revised Code or those costs to which the electing subdivision or corporation and the county treasurer mutually agree. The conveyance shall be confirmed, and any common law or statutory right of redemption forever terminated, upon the filing with the clerk of court the order of confirmation based on the adjudication of foreclosure by the county board of revision, which the clerk shall enter upon the journal of the court or a separate journal.

If a county land reutilization corporation and an electing subdivision both request to acquire the parcel, the electing subdivision shall have priority to acquire the parcel. Notwithstanding its prior notice to the county treasurer under this section that it seeks to acquire the parcel of abandoned land, if a county land reutilization corporation has also requested to acquire the parcel, the electing subdivision may withdraw the notice before confirmation of the conveyance, in which case the parcel shall be conveyed to the county land reutilization corporation.

Ohio Rev. Code §323.78

(A) Notwithstanding anything in Chapters 323, 5721, and 5723 of the Revised Code, a county treasurer may elect to invoke the alternative redemption period in any petition for foreclosure of abandoned lands under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code.

(B) If a county treasurer invokes the alternative redemption period pursuant to this section, and if a municipal corporation, township, county, school district, community development organization, or county land reutilization corporation has requested title to the parcel, then upon adjudication of foreclosure of the parcel, the court or board of revision shall order, in the decree of foreclosure or by separate order, that the equity of redemption and any statutory or common law right of redemption in the parcel by its owner shall be forever terminated after the expiration of the alternative redemption period and that the parcel shall be transferred by deed directly to the requesting municipal corporation, township, county, school district, community development corporation, or county land reutilization corporation without appraisal and without a sale, free and clear of all impositions and any other liens on the property, which shall be deemed forever satisfied and discharged. The court or board of revision shall order such a transfer regardless of whether the value of the taxes, assessments, penalties, interest, and other charges due on the

parcel, and the costs of the action, exceed the fair market value of the parcel. No further act of confirmation or other order shall be required for such a transfer or for the extinguishment of any statutory or common law right of redemption.

(C) If a county treasurer invokes the alternative redemption period pursuant to this section and if no community development organization, county land reutilization corporation, municipal corporation, county, township, or school district has requested title to the parcel, then upon adjudication of foreclosure of the parcel, the court or board of revision shall order the property sold as otherwise provided in Chapters 323 and 5721 of the Revised Code, and, failing any bid at any such sale, the parcel shall be forfeited to the state and otherwise disposed of pursuant to Chapter 5723 of the Revised Code.

Ohio Rev. Code §323.79

Any party to any proceeding instituted pursuant to sections 323.65 to 323.79 of the Revised Code who is aggrieved in any of the proceedings of the county board of revision under those sections may file an appeal in the court of common pleas pursuant to Chapters 2505 and 2506 of the Revised Code upon a final order of foreclosure and forfeiture by the board. A final order of foreclosure and forfeiture occurs upon confirmation of any sale or upon confirmation of any conveyance or transfer to a certificate holder, community development organization, county land reutilization corporation organized under Chapter 1724 of the Revised Code, municipal corporation, county, or township pursuant to sections 323.65 to 323.79 of the Revised Code. An appeal as provided in this section shall proceed as an appeal de novo and may include issues raised or adjudicated in the proceedings before the county board of revision, as well as other issues that are raised for the first time on appeal and that are pertinent to the abandoned land that is the subject of those proceedings.

An appeal shall be filed not later than fourteen days after one of the following dates:

(A) The date on which the order of confirmation of the sale is filed with and journalized by the clerk of court;

(B) In the case of a direct transfer to a certificate holder, community development organization, county land reutilization corporation, municipal corporation, county, or township under section 323.78 or division (G) of section 323.73 of the Revised Code, the date on which an order of transfer or conveyance, whether included in the decree of foreclosure or a separate order, is first filed with and journalized by the clerk of court.

The court does not have jurisdiction to hear any appeal filed after the expiration of the applicable fourteen-day period. If the fourteenth day after the date on which the order is filed with the clerk of court falls upon a weekend or official holiday during which the court is closed, then the filing shall be made on the next day the court is open for business.

The expiration of the fourteen-day period in which an appeal may be filed with respect to an abandoned parcel under this section shall not extinguish or otherwise affect the right of a party to redeem the parcel as otherwise provided in sections 323.65 to 323.79 of the Revised Code.

SECTION IX

UNIFORM DEPOSITORY ACT

APPORTIONMENT OR CREDITING OF INVESTMENT EARNINGS Ohio Revised Code 135.21

All investment earnings on money included within a public deposit of a subdivision and belonging to undivided tax funds shall, except as otherwise expressly provided by law, be apportioned by the auditor pro rata among the separate funds or taxing districts in the proportions in which they are entitled to receive distribution of such undivided tax funds, due allowance being made for sums transferred in advance of settlements. All investment earnings from other moneys deposited by a treasurer, which by reason of being custodial funds, or funds belonging in the treasury of a taxing, assessment, or other district of which he is acting as ex officio treasurer, or for any other reason, do not belong in the treasury of the state or subdivision shall, except as provided in section §135.351 [135.35.1] of the Revised Code, be apportioned among and credited to the funds to which the principal sums of such deposits or investments belong. All other investment earnings, except as provided in section §135.351 [135.35.1] of the Revised Code and by resolution adopted pursuant to section §3315.01 of the Revised Code, shall be credited to the general fund of the county, municipal corporation, township, taxing district, assessment district, or other local authority to which the principal sum thereof belongs.

DEFINITIONS Ohio Revised Code §135.31

As used in sections §135.31 to §135.40 of the revised code:

(A) "Active moneys" means an amount of public moneys in public depositories determined to be necessary to meet current demands upon a county treasury, and deposited in any of the following:

(1) A commercial account and withdrawable, in whole or in part, on demand;

(2) A negotiable order of withdrawal account as authorized in the "Consumer Checking Account Equity Act of 1980," 94 Stat. 146, 12 U.S.C.A. 1832(a);

(3) A money market deposit account as authorized in the "Garn-St. Germain Depository Institutions Act of 1982," 96 Stat. 1501, 12 U.S.C. 3503.

(B) "Inactive moneys" means all public moneys in public depositories in excess of the amount determined to be needed as active moneys.

(C) "Investing authority" means the treasurer, except as provided in section 135.34 of the Revised Code.

(D) "Public deposits" means public moneys deposited in a public depository pursuant to sections 135.31 to 135.40 of the Revised Code.

(E) "Public moneys" means all moneys in the treasury of a county or moneys coming lawfully into the possession or custody of the treasurer.

(F) "Treasurer" means the county treasurer.

(G) "No-load money market mutual fund" means a no-load money market mutual fund that is registered as an investment company under the "Investment Company Act of 1940," 54 Stat. 789, 15 U.S.C.A. 80a-1 to 80a-64, and that has the highest letter or numerical rating provided by at least one nationally recognized standard rating service.

ELIGIBILITY OF BANKS AND BUILDING AND LOANS FOR COUNTY DEPOSITS; LIMITS Ohio Revised Code 135.32

(A) Any national bank, any bank doing business under authority granted by the superintendent of financial institutions, or any bank doing business under authority granted by the regulatory authority of another state of the United States, located in this state, is eligible to become a public depository, subject to the Ohio Rev. Code §135.31 to 135.40. No bank shall receive or have on deposit at any one time public moneys, including public moneys as defined in the Ohio Rev. Code §135.01, in an aggregate amount in excess of thirty percent of its total assets, as shown in its latest report to the comptroller of the currency, the superintendent of financial institutions, the federal deposit insurance corporation, or the board of governors of the federal reserve system.

(B) Any federal savings association, any savings and loan association or savings bank doing business under authority granted by the superintendent of financial institutions, or any savings and loan association or savings bank doing business under authority granted by the regulatory authority of another state of the United States, located in this state, and authorized to accept deposits is eligible to become a public depository, subject to the Ohio Rev. Code §135.31 to 135.40. No savings association, savings and loan association, or savings bank shall receive or have on deposit at any one time public moneys, including public moneys as defined in Ohio Rev. Code §135.01, in an aggregate amount in excess of thirty percent of its total assets, as shown in its latest report to the office of thrift supervision, the superintendent of financial institutions, the federal deposit insurance corporation, or the board of governors of the federal reserve system.

CEASE-AND-DESIST ORDER DISQUALIFIES DEPOSITORY Ohio Revised Code §135.321

No bank or savings and loan association is eligible to become a public depository or to receive any new public deposits pursuant to the Ohio Rev. Code §135.31 to 135.40, if:

(A) In the case of a bank, the bank or any of its directors, officers, employees, or controlling shareholders is currently a party to an active final or temporary cease-and-desist order issued under the Ohio Rev. Code §1125.08;

(B) In the case of an association, the association or any of its directors, officers, employees, or controlling persons is currently a party to an active final or summary cease-and-desist order issued under the Ohio Rev. Code §1155.02.

QUADRENNIAL DESIGNATION OF COUNTY DEPOSITORIES Ohio Revised Code §135.33

(A) The board of county commissioners shall meet every four years in the month next preceding the date of the expiration of its current period of designation for the purpose of designating its public depositories of active moneys for the next succeeding four-year period commencing on the date of expiration of the preceding period.

At least sixty days before the meeting, the county treasurer shall submit to the board an estimate of the aggregate amount of public moneys that might be available for deposit as active moneys at any one time during the next four-year period. Upon receipt of such estimate, the board shall immediately notify all eligible institutions that might desire to be designated as such public depositories of the date on which the designation is to be made; the amount that has been estimated to be available for deposit; and the date

QUADRENNIAL DESIGNATION OF COUNTY DEPOSITORIES Ohio Revised Code §135.33 (continued)

fixed as the last date on which applications may be submitted, that shall not be more than thirty days or less than ten days prior to the date set for the meeting designating public depositories.

(B) Any eligible institution described in division (A) of the Ohio Rev. Code §135.32 that has an office located within the territorial limits of the county is eligible to become a public depository of the active moneys of the county. Each eligible institution desiring to be a public depository of such active moneys shall, not more than thirty days or less than ten days prior to the date fixed by this section, make application therefore in writing to the board of county commissioners. The application may specify the maximum amount of such public moneys that the applicant desires to receive and have on deposit at any time during the period covered by the designation. Each application shall be accompanied by a financial statement of the applicant, under oath of its cashier, treasurer, or other officer as of the date of its latest report to the superintendent of banks or comptroller of the currency, and adjusted to show any changes therein prior to the date of the application, that shall include a statement of its public and nonpublic deposits.

(C) The board of county commissioners, upon recommendation of the treasurer, shall designate, by resolution, one or more eligible institutions as public depositories for active moneys. In case the aggregate amount of active moneys applied for by institutions within the county is less than the amount estimated to be available for deposit, the board may designate as a public depository one or more eligible institutions that are conveniently located. The original resolution of designation shall be certified to the treasurer and any institution designated as a public depository.

(D) No service charge shall be made against any deposit of active moneys, or collected or paid, unless such service charge is the same as is customarily imposed by institutions receiving money on deposit subject to check, in which event the charge may be paid.

(E) Notwithstanding division (C) of this section, the board of county commissioners may authorize, by resolution, the treasurer to deposit money necessary to pay the principal and interest on bonds and notes, and any fees incident thereto, in any bank within this state.

Moneys so deposited shall be transferred by the treasurer according to the terms of the agreement with the bank but shall remain as public moneys until such time as they are actually paid out by the bank. Until such time as payments become due and payable on such principal or interest, the bank shall invest any moneys in the account in interest-bearing obligations at the highest, reasonable rate of interest obtainable.

So long as moneys remain in the account, the bank shall deliver to the treasurer, at the end of each month, a statement showing an accounting of all activities in the account during the preceding month including, but not limited to, all payments made, all interest earned, and the beginning and ending balances, together with any coupons redeemed since the preceding statement was issued.

SEMIANNUAL REVIEW OF INVESTMENT PROCEDURES Ohio Revised Code §135.34

The board of county commissioners may review semiannually the investment procedures of the investing authority and the investing authority shall provide the necessary information to accomplish such review. When it is determined that the investing authority has failed to invest the inactive moneys of the county as provided by law, or in documented substantial, material, and continuing disregard of the advice or written policies of the county investment advisory committee pursuant to the Ohio Rev. Code §135.341

SEMIANNUAL REVIEW OF INVESTMENT PROCEDURES Ohio Revised Code §135.34 (continued)

[135.34.1], the board shall inform, by written notice, the investing authority of its finding. When, at the time of the next succeeding semiannual review, the board finds that such procedures, as included in the written notice, have not been corrected, the board may designate, by resolution, the board as a whole, one of its members, or one of its employees as the investing authority, and thereafter, until such action is rescinded by resolution of the board, the investing authority shall be as designated by the board.

COUNTY INVESTMENT ADVISORY COMMITTEE Ohio Revised Code §135.341

(A) There shall be a County Investment Advisory Committee consisting of three members: two county commissioners to be designated by the board of county commissioners, and the county treasurer. Notwithstanding the preceding sentence, the board of county commissioners may declare that all three county commissioners shall serve on the County Investment Advisory Committee. If the board so declares, the County Investment Advisory Committee shall consist of five members: the three county commissioners, the county treasurer, and the clerk of the court of common pleas of the county.

(B) The committee shall elect its own chairperson, and committee members shall receive no additional compensation for the performance of their duties as committee members.

(C) The committee shall establish written county investment policies and shall meet at least once every three months, to review or revise its policies and to advise the investing authority on the county investments in order to ensure the best and safest return of funds available to the county for deposit or investment. Any member of the county investment advisory committee, upon giving five days' notice, may call a meeting of the committee. The committee's policies may establish a limit on the period of time that moneys may be invested in any particular type of investment.

The committee is authorized to retain the services of an investment advisor, provided that the advisor is licensed by the division of securities under section 1707.141 of the Ohio Rev. Code or is registered with the Securities and Exchange Commission, and possesses public funds investment management experience, specifically in the area of state and local government investment portfolios, or the advisor is an eligible institution mentioned in the Ohio Rev. Code §135.03.

The committee shall act as the investing authority in place of the treasurer for purposes of investing county funds and managing the county portfolio when this authority is transferred to it pursuant to divisions (E)(1) and (F)(2) of section 321.46 of the Revised Code or when ordered to do so by a court pursuant to section 321.47 of the Revised Code. For these purposes, the committee shall retain the services of an investment advisor described in division (D) of this section.

Nothing in this section affects the authority of any of the officers mentioned in the Ohio Rev. Code §325.27 to contract for the services of fiscal and management consultants pursuant to the Ohio Rev. Code §325.17.

COUNTY INVESTMENT ADVISORY COMMITTEE Ohio Revised Code §135.341 (continued)

The committee 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 treasurer for the purposes set forth in section 321.36 of the Revised Code if all of the following apply:

The county treasurer requests in writing that the committee enter into a current unpaid or delinquent tax line of credit with the county treasurer.

The committee approves, by affirmative vote of the two county commissioners designated to sit on the committee, the form of the current unpaid or delinquent tax line of credit and the execution of the current unpaid or delinquent tax line of credit.

The maximum aggregate available amount under the current unpaid or delinquent tax line of credit shall not exceed fifteen per cent of the county's total average portfolio of inactive moneys as of the date of execution and delivery of the line of credit.

The maximum term during which draws on the line of credit can be made shall be five years; provided, however, that nothing in this division prohibits the execution and delivery of another current unpaid or delinquent tax line of credit at the end of the term of a line of credit, if at that time no unreimbursed draws plus accrued but unpaid interest thereon, have been outstanding beyond the last day of the second year immediately following the year in which the draw was made.

Repayment in full of each draw on the line of credit, plus any accrued and unpaid interest thereon, shall be made not later than the last day of the second calendar year after the year in which the draw is made.

ELIGIBLE DEPOSITS OR INVESTMENTS FOR COUNTY INACTIVE MONEYS Ohio Revised Code §135.35

(A) The investing authority shall deposit or invest any part or all of the county's inactive moneys and shall invest all of the money in the county public library fund when required by the Ohio Rev. Code §135.352. The following classifications of securities and obligation are eligible for such deposit or investment:

(1) United States treasury bills, notes, bonds, or any other obligation or security issued by the United States treasury, any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.

Nothing in the classification of eligible securities and obligations set forth in divisions (A)(2) to (11) of this section shall be construed to authorize any investment in stripped principal or interest obligations of such eligible securities and obligations.

(2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or Instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

(3) Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in the Ohio Rev. Code §135.32.

(4) Bonds and other obligations of this state or the political subdivisions of this state,

(5) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (A)(1), (2) or (6) of 135.143 of the Revised Code section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions mentioned in the Ohio Rev. Code §135.32.

(6) The Ohio Subdivision's Fund as provided in the Ohio Rev. Code §135.45.

(7) Securities lending agreements with any eligible institution mentioned in the Ohio Rev. Code §135.32 that is a member of the Federal Reserve System or Federal Home Loan Bank or with any recognized United States government securities dealer meeting the description in division (J)(1) of this section, under the terms of which agreements the investing authority lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.

Securities and cash received as collateral for a securities lending agreement are not inactive moneys of the county or moneys of a county public library fund. The investment of cash collateral received pursuant to a securities lending agreement may be invested only in instruments specified by the investing authority in the written investment policy described in division (K) of this section.

(8) Up to twenty-five percent of the county's total average portfolio in either of the following investments:

(a) Commercial paper notes issued by an entity that is defined in division (D) of section 1705.01 of the Revised Code and that has assets exceeding five hundred million dollars, to which notes all of the following apply:

(i) The notes are rated at the time of purchase in the highest classification established by at least two nationally recognized standard rating services.

(ii) The aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation.

(iii) The notes mature not later than two hundred seventy days after purchase.

(b) Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation and that mature not later than one hundred eighty days after purchase.

No investment shall be made pursuant to division (A)(8) of this section unless the investing authority has completed additional training for making the investments authorized by division (A)(8) of this section. The type and amount of additional training shall be approved by the treasurer of state and may be conducted by or provided under the supervision of the treasurer of state.

(9) Up to fifteen per cent of the county's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:

(a) The notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase.

(b) The notes mature not later than two years after purchase.

(10) Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds. The investments made under division (A)(10) of this section shall not exceed in the aggregate one per cent of a county's total average portfolio.

The investing authority shall invest under division (A)(10) of this section in a debt interest issued by a foreign nation only if the debt interest is backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt interest matures not later than five years after purchase. For purposes of division (A)(10) of this section, a debt interest is rated in the three highest categories by two nationally recognized standard rating services if either the debt interest itself or the issuer of the debt interest is rated, or is implicitly rated, at the time of purchase in the three highest categories by two nationally recognized standard rating services.

(11) A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied, or bonds and other obligations of a county land reutilization corporation organized under Chapter 1724 of the Revised Code, if the county land reutilization corporation is located wholly or partly within the same county as the investing authority.

(B) Nothing in the classifications of eligible obligations and securities set forth in Division (A)(1) to (10) of this section shall be construed to authorize investment in a derivative, and no investing authority shall invest any county inactive moneys or any moneys in a county public library fund in a derivative. For the purposes of this division, "derivative" means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract, or obligation itself. Any security, obligation, trust account, or other instrument that is created from an issue of the United States treasury or is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument. An eligible investment described in this section with a variable rate payment, based upon a single interest payment or single index comprised of other eligible investments provided for in division (A)(1) or (2) of this section, is not a derivative, provided that such variable rate investment has a maximum maturity of two years. A treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase.

(C) Except as provided in division (D) of this section, any investment made pursuant to this section must mature within five years from the date of settlement, unless the investment is matched to a specific obligation or debt of the county or to a specific obligation or debt of a political subdivision of this state, and the investment is specifically approved by the Investment Advisory Committee.

(D) The investing authority may also enter into a written repurchase agreement, with any eligible institution mentioned in the Ohio Rev. Code §135.32 or any eligible securities dealer pursuant to division (J) of this section, under the terms of which agreement the investing authority purchases and the eligible institution or dealer agrees unconditionally to repurchase any of the securities listed in divisions (D)(1) to (5), except letters of credit described in division (D)(2), of section §135.18 of the Ohio Rev. Code. The market value of securities subject to an overnight written repurchase agreement must exceed the principal value of the overnight written repurchase agreement by at least two percent. A written repurchase agreement must exceed the principal value of the overnight written repurchase agreement, by at least two percent. A written repurchase agreement shall not exceed thirty days, and the market value of securities subject to a written repurchase agreement must exceed the principal value of the written repurchase agreement by at least two percent and be marked to market daily. All securities purchased pursuant to this division shall be delivered into the custody of the investing authority or the qualified custodian of the investing authority or an agent designated by the investing authority. A written repurchase agreement with an eligible securities dealer shall be transacted on a delivery versus payment basis. The agreement shall contain the requirement that for each transaction pursuant to the agreement the participating institution shall provide all of the following information:

(1) The par value of the securities;

(2) The type, rate, and maturity date of the securities;

(3) A numerical identifier generally accepted in the securities industry that designates the securities.

No investing authority shall enter into a written repurchase agreement under the terms of which the investing authority agrees to sell securities owned by the county to a purchaser and agrees with that purchaser to unconditionally repurchase those securities.

(E) No investing authority shall make an investment under this section, unless the investing authority, at the time of making the investment, reasonably expects that the investment can be held until its maturity. The investing authority's written investment policy shall specify the conditions under which an investment may be redeemed or sold prior to maturity.

(F) No investing authority shall pay a county's inactive moneys or moneys of a county public library fund into a fund established by another subdivision, treasurer, governing board, or investing authority, if that fund was established by the subdivision, treasurer, governing board, or investing authority for the purpose of investing or depositing the public moneys of other subdivisions. This division does not apply to the payment of public moneys into either of the following:

(1) The Ohio Subdivision's Fund pursuant to division (A)(6) of this section;

A fund created solely for the purpose of acquiring, constructing, owning, leasing, or operating municipal utilities pursuant to the authority provided under the Ohio Rev. Code §715.02 or Section 4 of Article XVIII, Ohio Constitution.

[For purposes of division (F) of this section, "subdivision" includes a county.]

(G) The use of leverage, in which the county uses its current investment assets as collateral for the purpose of purchasing other assets, is prohibited. The issuance of taxable notes for the purpose of arbitrage is prohibited. Contracting to sell securities owned by the county, for the purpose of purchasing such securities on the speculation that bond prices will decline, is prohibited.

(H) Any securities, certificates of deposit, deposit accounts, or any other documents evidencing deposits or investments made under authority of this section shall be issued in the name of the county with the county treasurer or investing authority as the designated payee. If any such deposits are registrable either as to principal or interest, or both, they shall be registered in the name of the treasurer.

(I) The investing authority shall be responsible for the safekeeping of all documents evidencing a deposit or investment acquired under this section including, but not limited to, safekeeping receipts evidencing securities deposited with a qualified trustee, as provided in the Ohio Rev. Code §135.37, and documents confirming the purchase of securities under any repurchase agreement under this section shall be deposited with a qualified trustee, provided, however, that the qualified trustee shall be required to report to the investing authority, Auditor of State, or an authorized outside auditor at any time upon request as to the identity, market value, and location of the document evidencing each security, and that if the participating institution is a designated depository of the county for the current period of designation, the securities that are subject of the repurchase agreement may be delivered to the treasurer or held in trust by the participating institution on behalf of the investing authority.

Upon the expiration of the term of office of an investing authority or in the event of a vacancy in the office for any reason, the officer or the officer's legal representative shall transfer and deliver to the officer's successor all documents mentioned in this division for which the officer has been responsible for safekeeping. For all such documents transferred and delivered, the officer shall be credited with, and the officer's successor shall be charged with, the amount of moneys evidenced by such documents.

(J) (1) All investments, except for investments in securities described in divisions (A)(5), (6) and (11) of this section, shall be made only through a member of the Financial Industry Regulatory Authority (FINRA), through a bank, savings bank, or savings and loan association regulated by the superintendent of financial institutions, or through an institution regulated by the comptroller of the currency, Federal Deposit Insurance Corporation, or Board of Governors of the Federal Reserve System.

(2) Payment for such investment shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.

(K) (1) Except as otherwise provided in division (K)(2) of this section, no investing authority shall make an investment or deposit under this section, unless there is on file with the Auditor of State a written investment policy approved by the investing authority. The policy shall require that all entities conducting investment business with the investing authority shall sign the investment policy of that investing authority. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, initiating transactions with the investing authority by giving advice or making investment recommendations shall sign the investing authority's investment policy thereby acknowledging their agreement to abide by the policy's contents. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, executing transactions initiated by the investing authority, having read the policy's contents, shall sign the investment policy thereby acknowledging their comprehension and receipt.

(2) If a written investment policy described in division (K)(1) of this section is not filed on behalf of the county with the Auditor of State, the investing authority of that county shall invest the county's inactive moneys and moneys of the county public library fund only in time certificates of deposits or savings deposit accounts pursuant to division (A)(3) of this section, no-load money market mutual funds pursuant to division (A)(5) of this section, or the Ohio Subdivision's Fund pursuant to division (A)(6) of this section.

(L) (1) The investing authority shall establish and maintain an inventory of all obligations and securities acquired by the investing authority pursuant to this section. The inventory shall include a description of each obligation or security, including type, cost, par value, maturity date, settlement date, and any coupon rate.

(2) The investing authority shall also keep a complete record of all purchases and sales of the obligations and securities made pursuant to this section.

ELIGIBLE DEPOSITS OR INVESTMENTS FOR COUNTY INACTIVE MONEYS Ohio Revised Code §135.35 (continued)

(3) The investing authority shall maintain a monthly portfolio report and issue a copy of the monthly portfolio report describing such investments to the County Investment Advisory Committee, detailing the current inventory of all obligations and securities, all transactions during the month that affected the inventory, any income received from the obligations and securities, and any investment expense paid, and stating the names of any persons effecting transactions on behalf of the investing authority.

(4) The monthly portfolio report shall be a public record and available for inspection under the Ohio Rev. Code §149.43.

(5) The inventory and the monthly portfolio report shall be filed with the board of county commissioners, and also with the Treasurer of the State of Ohio.

(M) An investing authority may enter into a written investment or deposit agreement that includes a provision under which the parties agree to submit to non-binding arbitration to settle any controversy that may arise out of the agreement, including any controversy pertaining to losses of public moneys resulting from investment or deposit. The arbitration provision shall be set forth entirely in the agreement, and the agreement shall include a conspicuous notice to the parties that any party to the arbitration may apply to the court of common pleas of the county in which the arbitration was held for an order to vacate, modify, or correct the award. Any such party may also apply to the court for an order to change venue to a court located more than one hundred miles from the county in which the investing authority is located.

For purposes of this division, "investment or deposit agreement" means any agreement between an investing authority and a person, under which agreement the person agrees to invest, deposit, or otherwise manage, on behalf of the investing authority, a county's inactive moneys or moneys in a county public library fund, or agrees to provide investment advice to the investing authority.

(N) (1) An investment held in the county portfolio on September 27, 1996, that was a legal investment under the law as it existed before September 27, 1996, may be held until maturity.

(2) An investment held in the county portfolio on September 10, 2012 of this amendment that was a legal investment under the law as it existed before September 10, 2012 may be held until maturity.

CREDITING INTEREST; PAYMENTS AND DISTRIBUTIONS Ohio Revised Code §135.351

(A) Except as provided in the Ohio Rev. Code §135.352 and 1545.22, all interest earned on money included within the county treasury shall be credited to the general fund of the county.

(B) Unless otherwise provided by law, with respect to moneys belonging to another political subdivision, taxing district, or special district that are deposited or invested by the county, the county shall pay and distribute such moneys in accordance with division (B)(1), (2), or (3) of this section, as appropriate:

CREDITING INTEREST; PAYMENTS AND DISTRIBUTIONS Ohio Revised Code §135.351 (continued)

(1) On or before the tenth day of the month following the month in which the county received such moneys or on or before such later date authorized by the legislative authority or other governing body of the other political subdivision or district, pay and distribute all such moneys to the treasurer or other appropriate officer of the other political subdivision or district.

(2) With respect to moneys due to boards and subdivisions under the Ohio Rev. Code §321.31, pay and distribute such moneys within five business days after the final date prescribed by law for such settlement, or if the settlement date is lawfully extended, within five business days after the date of such lawful extension.

(3) With respect to moneys for which any advance authorized by the Ohio Rev. Code §321.34 or 321.342 has been requested, pay and distribute such moneys within five business days after the request for the advance is delivered to the county auditor.

(C) If the county fails to make any payment and distribution required by division (B) of this section within the time periods prescribed by that division, the county shall pay to the appropriate other political subdivision, taxing district, or special district any interest that the county has received or will receive on any moneys or advance described in that division which accrues after the date such moneys or advances should have been distributed, together with the principal amount of such moneys or advance. The county shall make this payment of principal and interest within five business days after the treasurer or other appropriate officer of such other political subdivision or district files a written demand for payment with the county auditor.

UNDISTRIBUTED LIBRARY AND LOCAL GOVERNMENT FUNDS Ohio Revised Code §135.352

The investment authority shall invest all moneys in the county public library fund that are not distributed due to an appeal of the budget commission's allocation of such fund. Interest earned on such investments shall be credited to the fund and distributed in accordance with the Ohio Rev. Code §5747.48.

COUNTY INVESTMENT IN LINKED DEPOSITS Ohio Revised Code §135.353

(A) In addition to the investments specified in the Ohio Rev. Code §135.35, the investing authority of a county may do all of the following:

(1) Invest inactive or public moneys in linked deposits as authorized by resolution adopted pursuant to section 135.80 or 135.801 of the Revised Code;

(2) Invest inactive or public moneys in linked deposits as authorized by resolution adopted pursuant to section 135.805 of the Revised Code for a term considered appropriate by the investing authority, but not exceeding fifteen years, which investment may be renewed for up to two additional terms with each additional term not exceeding fifteen years.

COUNTY INVESTMENT IN LINKED DEPOSITS Ohio Revised Code §135.353 (continued)

(3) Invest inactive moneys in certificates of deposit in accordance with all of the following:

(a) The inactive moneys initially are deposited with an eligible public depository described in section 135.32 of the Revised Code and selected by the investing authority.

(b) For the investing authority depositing the inactive moneys pursuant to division (A)(3)(a) of this section, the eligible public depository selected pursuant to that division invests the inactive moneys in certificates of deposit of one or more federally insured banks, savings banks, or savings and loan associations, wherever located. The full amount of principal and any accrued interest of each certificate of deposit invested in pursuant to division (A)(3)(b) of this section shall be insured by federal deposit insurance.

(c) For the investing authority depositing the inactive moneys pursuant to division (A)(3)(a) of this section, the eligible public depository selected pursuant to that division acts as custodian of the certificates of deposit described in division (A)(3)(b) of this section.

(d) On the same date the public moneys are redeposited by the public depository, the public depository may, in its sole discretion, choose whether to receive deposits, in any amount, from other banks, savings banks, or savings and loan associations.

(e) The public depository provides to the investing authority a monthly account statement that includes the amount of its funds deposited and held at each bank, savings bank, or savings and loan association for which the public depository acts as a custodian pursuant to this section.

(B) Inactive moneys deposited or invested in accordance with division (A)(3) of this section are not subject to any pledging requirements described in section 135.181, 135.82, or 135.37 of the Revised Code.

PUBLIC DEPOSITORY TO ARRANGE FOR REDEPOSIT OF PUBLIC MONEYS UPON DEPOSIT OF ACTIVE OR INACTIVE MONEYS Ohio Revised Code §135.354

(A) In addition to the authority provided in section 135.35 of the Revised Code, for the investment or deposit of inactive moneys, the investing authority of a county, upon the deposit of active or inactive moneys with an eligible public depository described in section 135.32 of the Revised Code and selected by the investing authority, may authorize the public depository to arrange for the redeposit of such public moneys in accordance with the following conditions:

(1) The public depository, on or before the date the public moneys are received, arranges for the redeposit of the moneys into deposit accounts in one or more federally insured banks, savings banks, or savings and loan associations that are located in the United States, and acts as custodian of the moneys deposited or redeposited under this Section.

PUBLIC DEPOSITORY TO ARRANGE FOR REDEPOSIT OF PUBLIC MONEYS UPON DEPOSIT OF ACTIVE OR INACTIVE MONEYS Ohio Revised Code §135.354 (continued)

(2) If the amount of the public moneys deposited with and held at the close of business by the public depository exceeds the amount insured by the federal deposit insurance corporation, the excess amount is subject to the pledging requirements described in section 135.181, 135.182, or 135.37 of the Revised Code.

(3) The full amount of the public moneys redeposited by the public depository into deposit accounts in banks, savings banks, or savings and loan associations, plus any accrued interest, is insured by the federal deposit insurance corporation.

(4) On the same date the public moneys are redeposited by the public depository, the public depository may, in its sole discretion, choose whether to receive deposits, in any amount, from other banks, savings banks, or savings and loan associations.

(5) The public depository provides to the investing authority an account statement at least monthly and access to daily reporting that include the amount of its funds deposited and held at each bank, savings bank, or savings and loan association for which the public depository acts as a custodian pursuant to this section.

(B) Except as provided in division (A)(2) of this section, public moneys deposited in accordance with this section are not subject to the pledging requirements described in section 135.181, 135.182, or 135.37 of the Revised Code.

MATURING INVESTMENTS; INSUFFICIENCY; TRANSFER TO ACTIVE MONEYS ACCOUNT Ohio Revised Code §135.36

Whenever any deposit or investment acquired under the Ohio Rev. Code §135.35 matures and becomes due and payable, the investing authority shall present it for payment according to its terms and shall collect the moneys payable thereon, provided that the principal may be reinvested without withdrawal. The money so collected shall be public moneys.

Whenever the board of county commissioners, county treasurer, or the investing authority determines that the actual amount of active moneys available is insufficient to meet the anticipated demands upon the treasury, the investing authority shall sell or liquidate such deposits or investments in an amount sufficient to meet such demands, and deposit such moneys in an active moneys deposit account. No deposit or investment so sold may be sold for less than the current market value. Neither the investing authority nor members of the board shall be held accountable for any loss occasioned by sale or liquidation of deposits or investments. Any loss or expense caused by such sale is payable as other expenses of the county.

SECURITY FOR REPAYMENT OF COUNTY PUBLIC DEPOSITS Ohio Revised Code §135.37

(A) Except as provided in section 135.353 or 135.354 of the Revised Code, any institution described in the section 135.32 of the Revised Code in receipt of a deposit of public moneys under section 135.33 or 135.35 of the Revised Code shall provide security for the repayment of all public moneys deposited in the public depository by selecting one of the following methods:

(1) Securing all uninsured public deposits of each investing authority separately as set forth in divisions (B) to (I) of this section;

(2) Securing all uninsured public deposits of every public depositor pursuant to section 135.181 or 135.182 of the Revised Code, as applicable, by establishing and pledging to the treasurer of state a single pool of collateral for the benefit of each public depositor at the public depository.

(B) If a public depository elects to provide security pursuant to division (A)(1) of this section, the public depository shall pledge to the investing authority, as security for the repayment of all public moneys deposited in the public depository during the period of designation pursuant to an award made under section 135.33 of the Revised Code or pursuant to section 135.35 of the Revised Code, eligible securities of aggregate market value at all times equal to at least one hundred five per cent of the total amount of the investing authority's uninsured public deposits. Any securities listed in division (D) of section 135.18 of the Revised Code are eligible for such purpose.

(C) In order for a public depository to receive public moneys under this section, the public depository and the investing authority shall first execute an agreement that sets forth the entire arrangement among the parties and that meets the requirements described in 12 U.S.C. 1823(e). In addition, the agreement shall authorize the investing authority to obtain control of the collateral pursuant to division (D) of section 1308.24 of the Revised Code.

(D) An institution designated as a public depository shall designate a qualified trustee and place the eligible securities with the trustee for safekeeping. The trustee shall hold the eligible securities in an account indicating the investing authority's security interest in the securities. The trustee shall report to the investing authority information relating to the securities pledged to secure the public deposits in the manner and frequency requested by the investing authority.

The qualified trustee shall enter into a custodial agreement with the investing authority and public depository in which the trustee agrees to comply with entitlement orders originated by the investing authority without further consent by the public depository or, in the case of collateral held by the public depository in an account at a federal reserve bank, the investing authority shall have the investing authority's security interest marked on the books of the federal reserve bank where the account for the collateral is maintained.

(E) If the public depository fails to pay over any part of the public deposits made therein as provided by law, the investing authority shall give written notice of this failure to the qualified trustee holding the securities pledged against its public deposits, and at the same time shall send a copy of this notice to the public depository. Upon receipt of this notice, the trustee shall transfer to the investing authority for sale, the securities that are necessary to produce an amount equal to the public deposits made by the investing authority and not paid over, less the portion of the deposits covered by any federal deposit insurance, plus any accrued interest due on the deposits. The investing authority shall sell any of the bonds or other securities so transferred. When a sale of bonds or other securities has been so made and upon payment to the investing authority of the purchase money, the investing authority shall transfer such bonds or securities whereupon the absolute ownership of such bonds or securities shall pass to the purchasers. Any surplus after deducting the amount due the investing authority and expenses of sale shall be paid to the public depository.

(F) When the public depository has placed eligible securities described in division (D)(1) of section 135.18 of the Revised Code with a trustee for safekeeping, the public depository may at any time substitute or exchange eligible securities described in division (D)(1) of section 135.18 of the Revised Code having a current market value equal to or greater than the current market value of the securities then on deposit and for which they are to be substituted or exchanged, without specific authorization from the investing authority of any such substitution or exchange.

(G) When the public depository has placed eligible securities described in divisions (D)(2) to (9) of section 135.18 of the Revised Code with a trustee for safekeeping, the public depository may at any time substitute or exchange eligible securities having a current market value equal to or greater than the current market value of the securities then on deposit and for which they are to be substituted or exchanged without specific authorization from the investing authority of any such substitution or exchange only if one of the following applies:

(1) The investing authority has authorized the public depository to make such substitution or exchange on a continuing basis during a specified period without prior approval of each substitution or exchange. The authorization may be effected by the investing authority sending to the trustee a written notice stating that substitution may be effected on a continuing basis during a specified period which shall not extend beyond the end of the period of designation during which the notice is given. The trustee may rely upon this notice and upon the period of authorization stated therein and upon the period of designation stated therein.

(2) The public depository notifies the investing authority and the trustee of an intended substitution or exchange, and the investing authority does not object to the trustee as to the eligibility or market value of the securities being substituted within three business days after the date appearing on the notice of proposed substitution. The notice to the investing authority and to the trustee shall be given in writing and delivered electronically. The trustee may assume in any case that the notice has been delivered to the investing authority. In order for objections of the investing authority to be effective, receipt of the objections must be acknowledged in writing by the trustee.

(3) The investing authority gives written authorization for a substitution or exchange of specific securities.

(H) The public depository shall notify any investing authority of any substitution or exchange under division (G)(1) or (2) of this section.

(I) Any federal reserve bank or branch thereof located in this state or federal home loan bank, without compliance with Chapter 1111. of the Revised Code and without becoming subject to any other law of this state relative to the exercise by corporations of trust powers generally, is qualified to act as trustee for the safekeeping of securities, under this section. Any institution mentioned in section 135.03 or 135.32 of the Revised Code that holds a certificate of qualification issued by the superintendent of financial institutions or any institution complying with sections 1111.04, 1111.05, and 1111.06 of the Revised Code is qualified to act as trustee for the safekeeping of securities under this section, other than those belonging to itself or to an affiliate as defined in section 1101.01 of the Revised Code.

SECURITY FOR REPAYMENT OF COUNTY PUBLIC DEPOSITS Ohio Revised Code §135.37 (continued)

Notwithstanding the fact that a public depository is required to pledge eligible securities in certain amounts to secure deposits of public moneys, a trustee has no duty or obligation to determine the eligibility, market value, or face value of any securities deposited with the trustee by a public depository. This applies in all situations including, without limitation, a substitution or exchange of securities.

Any charges or compensation of a designated trustee for acting as such under this section shall be paid by the public depository and in no event shall be chargeable to the investing authority or to any officer of the investing authority. The charges or compensation shall not be a lien or charge upon the securities deposited for safekeeping prior or superior to the rights to and interests in the securities of the investing authority. The treasurer and the treasurer's bonders or surety shall be relieved from any liability to the investing authority or to the public depository for the loss or destruction of any securities deposited with a qualified trustee pursuant to this section.

EXEMPTION OF COUNTY OFFICIALS FROM CONFLICT OF INTEREST LAWS Ohio Revised Code §135.38

An officer, director, stockholder, employee, or owner of any interest in a public depository receiving public deposits pursuant to the Ohio Rev. Code §135.31 to 135.40 shall not be deemed to be interested, either directly or indirectly, as a result of such relationship, in the deposit of such public moneys for the purpose of any law of this state prohibiting an officer of any county from being interested in any contract of the county.

COUNTY INVESTMENT OFFICIALS EXEMPT FROM LIABILITY Ohio Revised Code §135.39

A county treasurer, county deputy treasurer, or members of a board of county commissioners, when acting as investing authorities, and their bondsmen or sureties shall be relieved from any liability for the loss of any public moneys deposited or invested by them when they have acted pursuant to law or an ordinance or resolution adopted by a county pursuant to a charter adopted under Article X, Ohio Constitution, but in no event shall liability attach to a treasurer, deputy treasurer, or member of a board where the proximate cause of the loss is due to a risk arising from an investment reasonably made under their authority as investing authorities.

STATE TREASURER'S INVESTMENT POOL Ohio Revised Code §135.45

(A) Subject to division (B) of this section, a treasurer, governing board, or investing authority of a subdivision may pay public moneys of the subdivision into the Ohio Subdivision's Fund, which may be established in the custody of the Treasurer of State. The Treasurer of State shall invest the fund as the State Treasurer's Investment Pool, in the same manner, in the same types of instruments, and subject to the same limitations provided for the deposit and investment of interim moneys of the state, except that the fund shall not be invested in the linked deposits authorized under the Ohio Rev. Code §135.61 to 135.67.

STATE TREASURER'S INVESTMENT POOL Ohio Revised Code §135.45 (continued)

(B) (1) On and after July 1, 1997, a treasurer, governing board, or investing authority of a subdivision shall not invest public moneys of the subdivision in the Ohio Subdivision's Fund under division (B)(6) of the Ohio Rev. Code §135.14 or division (A)(6) of the Ohio Rev. Code §135.35 if the fund does not maintain the highest letter or numerical rating provided by at least one nationally recognized standard rating service.

(2) Upon receipt of notice that the fund does not maintain the highest letter or numerical rating required under division (B)(1) of this section, the Treasurer of State shall have ninety days to obtain the required highest letter or numerical rating. If the Treasurer of State fails to obtain the required highest letter or numerical rating, the Treasurer of State shall have an additional one hundred eighty days to develop a plan to dissolve the fund. The plan shall include reasonable standards for the equitable return of public moneys in the fund to those subdivisions participating in the fund.

(3) Treasurers, governing boards, or investing authorities of subdivisions participating in the fund shall not be required to divest in the fund during the initial one hundred eighty days following the Treasurer of States' receipt of notice under division (B)(2) of this section.

(C) The Treasurer of State shall adopt such rules as are necessary for the efficient administration of and accounting for the State Treasurer's Investment Pool, including specification of minimum amounts which may be paid into the pool and minimum periods of time for which such payments shall be retained in the pool. The rules shall provide for the administrative expenses of the pool to be paid from its earnings and for the interest earnings in excess of such expenses to be credited to the several treasurers, governing boards, and investing authorities participating in the pool in a manner which equitably reflects the differing amounts of their respective investments in the pool and differing periods of time for which such amounts are in the pool.

(D) Upon creating the pool, the Treasurer of State shall give bond with sufficient sureties, payable to the treasurers, governing boards, and investing authorities of subdivisions participating in the pool, for the benefit of the subdivisions whose moneys are paid into the pool for investment, in the total penal sum of two hundred fifty thousand dollars, conditioned for the faithful discharge of his duties in relation to the pool.

(E) The Treasurer of State and his bondsmen or surety are liable for the loss of any interim moneys of the state invested under this section through the State Treasurer's Investment Pool to the same extent the Treasurer of State and his bondsmen or surety are liable for the loss of public moneys under the Ohio Rev. Code §135.19.

(F) As used in this section:

(1) "Interim moneys" and "governing board" have the same meanings as in the Ohio Rev. Code §135.01.

(2) (a) "Subdivision" has the same meaning as in the Ohio Rev. Code §135.01, but also includes a county, or a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution.

STATE TREASURER'S INVESTMENT POOL Ohio Revised Code §135.45 (continued)

(b) "Public moneys of a subdivision" has the same meaning as in the Ohio Rev. Code §135.01, but also includes "public moneys" as defined in the Ohio Rev. Code §135.31, and funds held in the custody of the Treasurer of State notwithstanding any limitations on the permissible investments of such funds.

(3) "Treasurer" has the same meaning as in the Ohio Rev. Code §135.01 and 135.31.

(4) "Investing authority" has the same meaning as in the Ohio Rev. Code §135.31.

INVESTMENT POOLS FOR TEMPORARY INVESTMENT OF BOND PROCEEDS Ohio Revised Code §135.46

(A) The treasurer of state may create a taxable investment pool or a tax-exempt investment pool, or both, for the purpose of providing a procedure for the temporary investment of bond proceeds. The pool shall be in the custody of the treasurer of state.

(B) A treasurer, governing board, or investing authority of a subdivision, or any agency of the state that has debt-issuing authority may pay bond proceeds into either or both of the pools authorized under division (A) of this section.

(C) The treasurer of state shall invest the funds of the taxable investment pool authorized under division (A) of this section in the same manner, in the same types of instruments, and subject to the same limitations provided for the deposit and investment of interim moneys of the state and subdivisions under the Ohio Rev. Code §135.14 and 135.141 [135.14.1]. The treasurer also may invest in any other taxable obligations issued by any political subdivision of the state.

(D) The treasurer of state shall invest the funds of the tax-exempt investment pool in debt obligations and participation interests in such obligations, if all of the following apply:

(1) The obligations are issued by or on behalf of any state of the United States, or any political subdivision, agency, or instrumentality of any such state;

(2) The interest on such obligations is exempt from federal income taxation;

(3) The obligations are rated in either of the two highest classifications established by at least one nationally recognized standard rating service.

(E) (1) The treasurer of state shall, pursuant to Chapter 119, of the Revised Code, adopt such rules as are necessary to carry put the purposes of this section and for the efficient administration and accounting of a pool established pursuant to division (A) of this section.

(2) The rules shall provide for the administrative expenses of such pool to be paid from its earnings and for the interest earnings in excess of such expenses to be credited to the several treasurers, governing boards, investing authorities, and agencies of the state participating in the pool in a manner that equitably reflects the differing amounts of their respective investments in the pool and the differing periods of time for which such amounts are in the pool.

INVESTMENT POOLS FOR TEMPORARY INVESTMENT OF BOND PROCEEDS Ohio Revised Code §135.46 (continued)

(3) The rules shall establish standards governing pools authorized under division (A) of this section, taking into consideration all federal rebate and yield restrictions and the objective of maintaining a high degree of safety and liquidity.

(F) Upon creating a pool authorized under division (A) of this section, the treasurer of state shall give bond with sufficient sureties, payable to the treasurers, governing boards, and investing authorities of subdivisions and agencies of the state participating in the pool, for the benefit of the participating subdivisions and agencies, in the total penal sum of two hundred fifty thousand dollars, conditioned for the faithful discharge of his duties in relation to the pool.

(G) The treasurer of state and his bondsmen or surety are liable for the loss of any moneys of the state invested under this section through a pool established under division (A) of this section to the same extent the treasurer of state and his bondsmen or surety are liable for the loss of public moneys under the Ohio Rev. Code §135.19.

(H) As used in this section:

(1) "Governing board" has the same meaning as in the Ohio Rev. Code §135.01.

(2) "Interim moneys" has the same meaning as in the Ohio Rev. Code §135.01.

(3) "Investing authority" has the same meaning as in the Ohio Rev. Code §135.31.

(4) "Public moneys of a subdivision" has the same meaning as in the Ohio Rev. Code § 135.01, but also includes "public moneys" as defined in the Ohio Rev. Code §135.31, and funds held in the custody of the treasurer of state notwithstanding any limitations on the permissible investments of such funds.

(5) "Subdivision" has the same meaning as in the Ohio Rev. Code § 135.01, but also includes a county, or a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution.

(6) "Treasurer" has the same meaning as in the Ohio Rev. Code §135.01 and 135.31.

BANK OR BUILDING AND LOAN ASSOCIATION DEFAULTING AS PUBLIC DEPOSITORY; RETENTION AND DISPOSITION OF SECURITIES Ohio Revised Code §135.51

In case of any default on the part of a bank or domestic building and loan association in its capacity as depository of the money of any county, municipal corporation, township, or school district, the board of county commissioners, the legislative authority of such municipal corporation, the board of township trustees, and the board of education of such school district, in lieu of immediately selling the securities received and held as security for the deposit of such money under authority of any section of the Revised Code, may retain the same, collect the interest and any installments of principal thereafter falling due on such securities, and refund , exchange, sell, or otherwise dispose of any of them, at such times and in such manner as such board of county commissioners, legislative authority, board of township trustees, or board

BANK OR BUILDING AND LOAN ASSOCIATION DEFAULTING AS PUBLIC DEPOSITORY; RETENTION AND DISPOSITION OF SECURITIES Ohio Revised Code §135.51 (continued)

of education determines to be advisable with a view to conserving the value of such securities for the benefit of such county, municipal corporation, township, or school district, and for the benefit of the depositors, creditors, and stockholders or other owners of such banks or building and loan association.

BONDS MAY BE USED IN ANTICIPATION OF COLLECTIONS; MATURITY; LIMITATION; DISTRIBUTION OF PROCEEDS FROM SALE Ohio Revised Code §135.52

In anticipation of the collection of the principal and interest of securities, or other disposition of them, as authorized by the Ohio Rev. Code §135.51, and of the payment of dividends in the liquidation of the depository bank or domestic savings and loan association, and for the purpose of providing public money immediately available for the needs of the county, municipal corporation, township, or school district, the taxing authority may issue bonds of the county, township, or school district, in an amount not exceeding the moneys on deposit in the depository bank or savings and loan association, the payment of which is secured by such securities, after crediting to such moneys the amount realized from the sale or other disposition of any other securities pledged or deposited for such moneys, or in an amount not exceeding the values or amount ultimately to be realized from such securities to be determined by valuation made under oath by two persons who are conversant with the value of the assets represented by such securities, whichever amount is the lesser, plus an amount equal to the interest accruing on such securities during one year from and after the date of default of such bank or savings and loan association in its capacity as a depository. The maturity of such bonds shall not exceed ten years and they shall bear interest at a rate not exceeding the rate determined as provided in the Ohio Rev. Code §9.95. Such bonds shall be the general obligations of the county, municipal corporation, township, or school district issuing them. The legislation under which such bonds are issued shall comply with Section 11 of Article XII, Ohio Constitution. The amount of such bonds issued or outstanding shall not be considered in ascertaining any of the limitations on the net indebtedness of such county, municipal corporation, township, or school district prescribed by law. In all other respects, the issuance, maturities, and sale of such bonds shall be subject to Chapter 133, of the Revised Code.

A sufficient amount of the moneys received from principal on the sale of such bonds to cover the interest accruing on such securities for one year, to the extent determined by the authority issuing such bonds in the resolution or ordinance of issuance under this section, shall be paid into the bond retirement fund from which the bonds are to be redeemed, together with premiums and accrued interest. The balance of such principal shall be credited to the funds to which the moneys represented by such depository balance belong, and in the respective amounts of such funds.

SURPLUS ASSIGNED AND DELIVERED TO DEFAULTING BANK OR BUILDING AND LOAN ASSOCIATION Ohio Revised Code §135.53

All principal and interest collected by the proper officer or agent of the county, municipal corporation, township, or school district, on account of the securities mentioned in the Ohio Rev. Code §135.51, the proceeds of any sale or other disposition of any of such securities, and any dividends received from the liquidation of the defaulting bank or domestic building and loan association, shall be paid into the bond retirement fund from which the bonds provided for in the Ohio Rev. Code §135.52 are to be redeemed, until the aggregate of such payments equals the requirements of such fund, whereupon such securities, and any remaining depository balance, not anticipated by such bonds, to the extent then retained by such

SURPLUS ASSIGNED AND DELIVERED TO DEFAULTING BANK OR BUILDING AND LOAN ASSOCIATION Ohio Revised Code §135.53 (continued)

county, municipal corporation, township, or school district, shall be assigned and delivered to the defaulting bank or building and loan association, to its liquidating officer, or to its successor or assignee, together with a release or other instrument showing full satisfaction of the claim of such county, municipal corporation, township, or school district against such bank, building and loan association, or officer.

POSSESSION AND CONTROL OF SECURITIES VESTED IN AUTHORIZED AGENT; POWERS Ohio Revised Code §135.54

Immediately upon the issuance and sale of bonds as authorized by the Ohio Rev. Code §135.52, the possession, management, and control of the securities mentioned in the Ohio Rev. Code §135.51, subject to the further disposition of such securities pursuant to the Ohio Rev. Code §135.51 and 135.53, shall be transferred to and vested in the authority of the county, municipal corporation, township, or school district having charge of the administration of the bond retirement fund of such subdivision. Such authority shall have and exercise all the powers, rights, privileges, and immunities of an owner with respect to such securities, subject to the control of the board of county commissioners, the legislative authority of the municipal corporation, the board of township trustees, and the board of education, and unless otherwise specified in any resolution of such board of county commissioners, legislative authority, board of township trustees, or board of education, may, in case such securities consist of first mortgages accepted pursuant to the Ohio Rev. Code §131.09, pay taxes, insurance premiums, and repairs and maintenance of property covered by any such mortgage from the proceeds of such securities, in case of default in any such respect on the part of the mortgagor or owner of the property. Such payments shall be made, subject in all cases to reimbursement by the person primarily liable for such taxes, insurance premiums, and repairs and maintenance, from the fund for the retirement of such bonds.

SECTION X

REFERENCE

County Treasurer's Manual

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6133.14	Payment of state's share
6155.12	Collection and disbursement of assessments

SYNOPSIS OF COUNTY TREASURER RELATED O.A.G. OPINIONS

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OP. NO. 87-075. When a debtor in possession of real property voluntarily dismisses a bankruptcy action brought for reorganization under the Federal Bankruptcy Act, the lien for real estate taxes, penalties, and interest created by the Ohio Rev. Code § 323.11 attaches to land that was part of the bankruptcy estate. Dismissal of the bankruptcy action revives the obligation to pay interest on delinquent taxes and penalties in accordance with the Ohio Rev. Code § 323.121, including interest that would have accrued during the pendency of the bankruptcy but for the bankruptcy filing. The obligation of the debtor to pay such taxes, penalties, and interest is secured by the lien created under the Ohio Rev. Code § 323.11. If the debtor transfers the property after dismissing the bankruptcy action, the land remains subject to the lien, and the lien continues until the taxes, penalties, and interest are fully paid.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 89-003. The payment of an increase in the premium cost of a group insurance policy for an elected county officer and his immediate dependents does not violate the prohibition of Ohio Constitution Article II §20 against an in-term increase of compensation of elected county officers, provided that the benefits procured are unchanged and the total percentage of the entire premium cost paid by the board of county commissioners remains the same.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 91-057.

(A) Construing the Ohio Rev. Code § 325.22 and the compensation schedules of Ohio Rev. Code Chapter 325 together, reductions in compensation for a county auditor, treasurer, sheriff, clerk of the court of common pleas, recorder, commissioner, prosecuting attorney, engineer, or coroner in a county where the population has decreased according to the results of the 1990 federal decennial census, are to be implemented at the commencement of each new term of office following receipt of the federal decennial census figures by the governor.

(B) Division (D) the Ohio Rev. Code § 325.18 does not prevent elected county officers whose terms commence subsequent to receipt of the census figures from being placed in a compensation classification that is lower than the compensation classification of other county officers whose terms of office have not expired.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 92-025.

(A) Subject to the limitations set forth in the Ohio Rev. Code § 135.14 and any other statutes, ordinances, resolutions, or provisions of law regulating the investment of the public moneys of a governmental entity, the legislative authority of a subdivision as defined by division (L) the Ohio Rev. Code § 135.01, which is authorized to enter into an agreement pursuant to the Ohio Rev. Code § 307.15, may enter into such an agreement with a board of county commissioners of a county that authorizes the subdivision's treasurer or governing board to invest the subdivision's "interim moneys" in an investment program consisting of the types of instruments specified in division (A)(1) the Ohio Rev. Code § 135.35 and repurchase agreements authorized by division (B) the Ohio Rev. Code § 135.35 with respect to instruments listed in division (A)(1) the Ohio Rev. Code § 135.35 that is managed by the county investing authority of such county, in accordance with any contractual limitations set forth in such agreement.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 92-025. (continued)

(B) Subject to any charter provisions regulating the investment of the public moneys of a county and to any policies and limitations established by the county investment advisory committee, a county investing authority is authorized to invest the "inactive moneys" of a county in an investment program consisting of the types of instruments specified in division (A)(1) of Ohio Rev. Code §135.35 and repurchase agreements authorized by division(B) of Ohio Rev. Code §135.35 with respect to instruments listed in division (A)(1) of Ohio Rev. Code §135.35.

(C) Subject to any statutes, rules, charter provisions, or other provisions of law regulating the investment of public funds authorized to be held by a department, official, or board of a county independently of such county's treasury, such department, official, or board may deliver such funds to the county investing authority for investment on behalf of such department, official, or board in an investment program consisting of the types of instruments specified in division (A)(1) the Ohio Rev. Code §135.35 and repurchase agreements authorized by the Ohio Rev. Code 135.35(B) with respect to instruments listed in division (A)(1) the Ohio Rev. Code §135.35.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 93-004. Public officials are not strictly and personally liable for public monies that are properly due public agencies but that remain uncollected by those public officials.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 86-109, December 19, 1986. A vendor selling real property under a land installment contract is responsible for delinquent water and sewer charges which have become liens due to vendee's failure to pay charges.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 86-093, December 10, 1986. An individual who purchases a lot after the preparation of the tax duplicate is not prohibited from dividing the tract into smaller lots by means of several conveyances prior to the preparation of the next tax duplicate on the first day of the following October, provided that he complies with such provisions of R.C. 711 and local subdivision regulations as may be applicable.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 85-077, December 6, 1985. The county investing authority may invest inactive moneys in United States Small Business Administration secondary market certificates.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 85-067, October 29, 1985. Moneys held in the county treasury for other governmental entities and subject to advancement must be paid out by the tenth day of the month following the receipt unless otherwise specified by the entity.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION No. 85-043, August 8, 1985. A county treasurer may not redeem a warrant drawn on a fund having an insufficient balance.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 85-040, August 6, 1985. County has no authority to place a certificate of deposit at a rate lower than the market rate in return for the financial institution lending funds to eligible businesses at a rate below the current borrowing rate.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 85-002, February 13, 1985. Interest earned on moneys of a joint-county community mental health service district held by a county treasurer must be credited to the general fund of the county.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 84-085, December 19, 1984. Interest earned on funds pursuant to Section 6117.02 of the Revised Code must be paid into the county general fund.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 84-042, July 31, 1984. Word processors fall within the jurisdiction of the Automatic Data Processing Board.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 83-035, July 22, 1983. A county treasurer may not serve as a director of the county agricultural society.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 82-042, June 17, 1982. The position of deputy county treasurer is incompatible with that of mayor of a municipality within the same county.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 82-034, May 28, 1982. A county treasurer, acting as the county investing authority, may not invest county funds in outstanding warrants of the county.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 82-027, May 4, 1982. A county treasurer has no duty to invest funds that are in a reserve balance account, other than to deposit such funds in a public depository pursuant to R.C. 135.40.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 82-031, May 4, 1982. Interest earned on moneys collected relating to motor vehicles must be credited to the special fund that contains the principal.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 80-077, November 18, 1980. The county treasurer has no authority to redeem warrants drawn upon a fund having a zero or insufficient balance, rather the treasurer must refuse to redeem such a warrant, and must follow the procedure for refusal set forth in R.C. 321.17.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 80-049, September 5, 1980. In dealing with expenses of the district court of appeals, the county treasurer has authority to pay out moneys on the warrant of the auditor of the county in which the principal seat of the district court of appeals exists.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION No. 80-017, May 6, 1980. The county commissioners have authority to procure burglary and robbery insurance for moneys and securities held in the county treasurer's office.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 77-040, July 25, 1977. The county treasurer may not be remunerated for services rendered as an ex officio officer of the Board of Park Commissioners.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINON NO. 94-045-A county investing authority is authorized to invest the county's inactive moneys in obligations or securities issued by the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation provided that any such investment is in accordance with those fiduciary standards of care, skill, and judgment as are generally applicable to the investment of inactive moneys of a county. Note that Section 135.35(A)(2) has been amended subsequently to add Federal Farm Credit Bank, and Government National Mortgage Association as permissible investments.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-030-Revenue derived from the collection of delinquent taxes levied under a special levy must be paid into a special fund for the purpose for which the levy was made, even if the levy expires before the revenue is collected.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-050-Interest earned on moneys deposited with the clerk of the court of common pleas in an interpleader action, for supersedeas and criminal bonds, or pursuant to a court order and placed by the clerk into an interest-bearing account at a local financial institution may not be paid into the county treasury, but must be paid to the person or entity legally entitled to the principal that earned the interest.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 99-025. Pursuant to Ohio Rev. Code §135.14(C), a subdivision, as defined in Ohio Rev. Code §135.01(L), may not enter into a repurchase agreement involving a mortgage-backed pass-through security issued by a federal government agency or instrumentality.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 99-033-A county treasurer and other county elected officials are entitled to receive an in-term increase in compensation as a result of a population increase that places the county in a higher classification and compensation schedule provided that the pertinent statutory schedule was in effect prior to the commencement of the officer's term. The most recent regular Federal census must be used for the purposes of determining the compensation of an officer in accord with the classification and salary schedules.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-043.

(A) When the board of directors of a joint county solid waste management district, acting pursuant to Ohio Rev. Code §343.01(B), designates the auditor and treasurer of a participating county to serve as the fiscal officer and treasurer of the joint district, the county treasurer holds money for the joint

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-043. (continued)

district in the county treasury and, pursuant to Ohio Rev. Code §135.51, interest earned on the money of the joint district should be credited to the general fund of the county that the treasurer serves, to be used for any proper purpose of the county.

(B) When the board of directors of a joint county solid waste management district, acting pursuant to Ohio Rev. Code §343.01(B), appoints an individual who is not a county auditor or a county treasurer to serve as the treasurer and fiscal officer of the joint district, that individual holds money of the joint district outside the county treasury and, pursuant to Ohio Rev. Code §135.21, interest earned on the money should be credited to the general fund of the joint district, to be used for any proper purpose of the joint district.

(C) Subject to applicable limitations, a county that participated in a joint solid waste management district may contribute money, real property, personal property, or services to the district pursuant to Ohio Rev. Code §343.01(B), and participating counties may contract with or provide assistance to the joint district or one another as authorized by statute. Through these methods, interest earned on moneys of a joint district held within a county treasury may be directed to uses that benefit the joint district or other participating counties.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-042

(A) A recreational vehicle, as defined in Ohio Rev. Code §4501.01(Q), that is altered in such a way that it qualifies as a fixture under Ohio Rev. Code §5701.02(C) loses its status as personal property and is classified as real property pursuant to Ohio Rev. Code §5701.02(A), regardless of where that recreational vehicle is located.

(B) A recreational vehicle becomes a fixture taxable as real property when it is attached to the real property in such a manner that, (1) when it is removed, it must be reconstructed in order to function as a motor vehicle, or (2) its removal will cause serious injury to the real property, inclusive of any buildings and structures thereon. In situations where the recreational vehicle does not meet one of these two criteria, it will be necessary to consider the physical mode of attachment in conjunction with other objective evidence in order to determine whether the owner intends the recreational vehicle to remain attached to the real property permanently.

(C) The determination of whether a recreational vehicle has become a fixture is a question of fact to be determined in the first instance by the county auditor.

(D) A recreational vehicle that is not taxable as real property is subject to the manufactured home tax of Ohio Rev. Code §4503.06 only when the recreational vehicle is a travel trailer, as defined at Ohio Rev. Code §4501.01(Q)(1), that has a situs in one place for more than thirty days, is connected to existing utilities, and is not excepted from the tax under any of the provisions of Ohio Rev. Code §4503.16(F)(2)(a)-(c).

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-036.

(A) Except where the context of the statutory scheme indicated otherwise, a joint-county alcohol, drug addiction ,and mental health service district is a political subdivision.

(B) No provision of law grants a board of alcohol, drug addiction, and mental health services the authority to maintain custody of the money's of a joint-county alcohol, drug addiction, and mental health service district or district or deposit those moneys into interest-bearing accounts that are not part of the treasury of a county that is a member of the joint-county district.

(C) No provision of law grants a board of alcohol, drug addiction, and mental health services the authority to transfer the moneys of a joint-county alcohol, drug addiction, and mental health service district from the treasury of one county to the treasury of another county.

(D) No provision of law grants a board of alcohol, drug addiction, and mental health services the authority to deposit the moneys of a joint-county alcohol, drug addiction, and mental health service district into the treasury of more than one county.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 97-030. Pursuant to Ohio Const. Art. XII, §5, and Ohio Rev. Code §5705.09 and 5705.10, revenue derived from the collection of delinquent taxes levied under a special levy must be paid into a special fund for the purpose for which that special levy was made, even if the levy expires before the revenue is collected.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 96-054. A county treasurer may not retain the services of a private attorney to collect delinquent property taxes. Note, however, that, foreclosure actions involving the compensated services of private counsel may be permitted under R.C. Chapter 5721 which relates to the sale of Tax Certificates.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 96-003. Pursuant to Ohio Rev. Code §1303.61 and Ohio Rev. Code §1304.08, a county treasurer may enter into an agreement for electronic presentment for redemption by transmission of an image of the warrants rather than by physical delivery of the warrants.

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 2006-034-A person may not hold within the same county the positions of member of a city legislative authority and chief deputy treasurer or deputy treasurer for the county treasurer when the chief deputy treasurer or deputy treasurer may serve in place of the county treasurer on the county budget commission or a hearing board of the county board of revision,

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 2005-031-A county officer's mid-term change in his level of coverage for health care benefits, which results in a mid-term change in the number of dollars expended by the county on the officer's behalf and an increase in benefits received by the officer is not prohibited by Ohio Constitution Article II, Section 20, so long as such change was not due to a mid-term legislative change to the formula for calculating the officer's compensation. A county officer who received health benefits at the commencement of his term of office may elect to discontinue receipt of such

OFFICE OF THE ATTORNEY GENERAL OF OHIO, OPINION NO. 2005-031 (continued)

insurance benefits mid-term, and there is no violation of Ohio Constitution Article II, Section 20. That constitutional provision prohibits a county official's change mid-term to another plan that has different benefits and premiums if the officer's change of plans was due to direct legislative action that changes the formula pursuant to which the county offers health insurance coverage, Note: See, however, Office of the Attorney General of Ohio, Opinion No. 2015-021 for the potential impact of the Federal Patient Care and Affordable Care Act upon this Opinion.

County Treasurer's Manual

PART 2

SPECIAL TOPICS

County Treasurer's Manual

TOPIC 1 - INTERNAL CONTROL OVERVIEW

Internal control means a process effected by an entity's governing board, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

(A) reliability of financial reporting;

(B) effectiveness and efficiency of operations;

(C) compliance with applicable laws and regulations; and

(D) safeguarding assets.

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives in each category. The concept of reasonable assurance relates to the idea that the costs of implementing a control should not exceed the benefits to be derived from the control. Entities should analyze the costs of various controls to determine the most effective approach.

Internal control consists of the following five interrelated components:

(A) control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.

(B) risk assessment, which is the entity's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed.

(C) control activities, which are policies and procedures that help ensure management directives are carried out.

(D) information and communication, which are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.

(E) monitoring is a process that assesses the quality of internal control performance over time.

When designing the public office's system of internal control and the specific control activities, management should consider the following:

(A) ensure that all transactions are properly authorized in accordance with management's policies.

Authorization controls are designed to ensure adherence to management policies. To promote efficiency, an organization chart, job descriptions and a formal policy and procedures manual should be prepared. The staff should be technically competent and adequately supervised. In all situations where management input is necessary, approval should be sought and documented.

(B) ensure that accounting records are properly designed.

(C) ensure adequate security of assets and records.

Physical safeguards should be utilized to protect assets, critical documents and records. Examples of physical safeguards include partitions limiting access to the cashier area, safes and security measures for making deposits. Established procedures should be implemented to limit access to the safe to authorized personnel. Cashiers could be assigned specific registers controlled by password code.

(D) plan for adequate segregation of duties or compensating controls.

Controls relating to segregation of duties are designed to detect errors and irregularities by structuring the work so that a discrepancy will be likely to be noticed by another employee in his normal job duties. In general, whenever possible employees should not perform incompatible functions. Employees responsible for having physical custody of money should not be involved with the accounting/recording function. Employees involved in the making of disbursements should not be involved with the reconciliation process. In some offices, it is difficult to adequately segregate duties because of size. To mitigate this weakness, a periodic review could be made of each job function to evaluate the accuracy of the work. Cross-training, job rotation and enforced vacation policies will enable other employees to perform different functions and possibly locate errors or irregularities. Other benefits of cross-training include better flexibility for scheduling and improved worker morale.

(E) verify the existence and valuation of assets and liabilities and periodically reconcile to the accounting records.

(F) perform analytical procedures to determine the reasonableness of financial data.

(G) ensure the collection and compilation of the data needed for the timely preparation of financial statements.

(H) monitor activities performed by service organizations.

Consideration should be given to the cost benefit of the controls. The cost of controls should not exceed their benefit.

County Treasurer's Manual

TOPIC 2 - THE BOARD OF REVISION

(A) General.

The County Board of Revision is a quasi-judicial body charged with the responsibility of hearing and adjudicating complaints as to the assessment of real property located in the county. The County Board of Revision is the first step within the property appeals process that can continue at the Board of Tax Appeals and then to the Supreme Court, or through the Court of Common Pleas, the Court of Appeals, and then to the Supreme Court. The Board has the power to administer oaths, to take sworn testimony, to summon individuals who are knowledgeable about the particular parcel of property in question, and to issue subpoenas for information.

The Board is comprised of the county treasurer, the county auditor, and the president of the board of county commissioners.

The basic standard the appraisal is measured against is fair market value. Fair market value is the price for which the property would be sold between unrelated parties in an "arms length transaction." It is assumed that both parties are knowledgeable of all the major facts of the transaction and neither is under pressure to buy or sell.

In Ohio, real property is taxed at thirty-five percent of true (fair market) value. The Board is concerned only with comparing the appraised value of the property with fair market value. No other considerations are valid. The evidence provided on behalf of the complainant should document why the values established by the county are unreasonable.

(B) Key Elements of a Board of Revision Hearing.

There must be a clear identification of the property in question. A thorough inspection of each property should be made by the entire Board of Revision or by an external appraisal company on behalf of the county. The county may engage an appraisal company to serve as technical consultants. The field inspection should be supplemented if possible with photographs (preferably 35 millimeter) as well as a comparison of the physical facts noted in the inspection with those recorded on the property card.

The burden of proof is placed on the complainant to disprove the valuation. To prevail, the complainant must provide evidence, facts, appraisals, comparable sales, etc. that clearly indicate that the valuation is unreasonable.

The evidence for a complainant is an outside fee appraisal or documentation of prices paid for similar real estate.

The board must determine the credibility of the complainant and the complainant's witnesses. Witnesses are typically asked about any fee structure imposed for testifying. Qualifications of an appraiser or other professional appearing on behalf of the complainant may be examined.

The hearing is a forum where the complainant's evidence is presented. The complainants have no right to cross-examine the assessment officials.

(C) Typical questions asked by the board:

(1) Has there been a sale of this parcel of property within the past 24 months?

(2) If the property has been sold, at what price did it change hands?

(3) If the property was sold, were there special financing terms or considerations?

(4) Did the parties have any common business interests?

(5) Do you know of any homes near this property that are like it that have sold?

(6) What is the casualty insurance value that you carry on the insurance policy?

(D) Considerations for the Board:

(1) Shall the witnesses be sworn?

(2) How shall the permanent record be made? (Tape or stenographer.)

(3) Does the Board wish to engage an appraiser or other expert?

(4) Does the Board wish to begin by cross-examining the complaining party or does the Board wish to have the complaining party make their presentation and then cross-examine?

(5) If the complaint is based on a recent arms length transaction of the property in question, when did the sale take place with respect to the tax lien date covered by this complaint? This could be important if, for example, the values under the complaint are as of January 1 and the sale took place late in the year. Since the present owner did not own the property as of January 1 any tax savings or reduction granted by the Board of Revision may not be due the present owner.

TOPIC 3 – PUBLIC RECORDS – TRAINING, REQUESTS, RETENTION AND DISPOSAL

Section 109.43 of the Revised Code, effective 9/29/11, addresses training programs and seminars provided by the Attorney General's Office for elected officials, as follows:

(A) As used in this section:

(1) "Designee" means a designee of the elected official in the public office if that elected official is the only elected official in the public office involved or a designee of all of the elected officials in the public office if the public office involved includes more than one elected official.

(2) "Elected official" means an official elected to a local or statewide office. "Elected official" does not include the chief justice or a justice of the supreme court, a judge of a court of appeals, court of common pleas, municipal court, or county court, or a clerk of any of those courts.

(3) "Public office" has the same meaning as in section 149.011 of the Revised Code.

(4) "Public record" has the same meaning as in section 149.43 of the Revised Code.

(B) The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official or by an elected official's appropriate designee of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed on elected officials or their appropriate designees under division (E) of section 149.43 of the Revised Code. Prior to providing the training programs and seminars under this section to satisfy the education requirements imposed on elected officials or their appropriate designees under division (E) of section 149.43 of the Revised Code, the attorney general shall ensure that the training programs and seminars are accredited by the commission on continuing legal education established by the supreme court.

(C) The attorney general shall not charge any elected official or the appropriate designee of any elected official any fee for attending the training programs and seminars that the attorney general conducts under this section. The attorney general may allow the attendance of any other interested persons at any of the training programs or seminars that the attorney general conducts under this section and shall not charge the person any fee for attending the training program or seminar.

(D) In addition to developing, providing, and certifying training programs and seminars as required under division (B) of this section, the attorney general may contract with one or more other state agencies, political subdivisions, or other public or private entities to conduct the training programs and seminars for elected officials or their appropriate designees under this section. The contract may provide for the attendance of any other interested persons at any of the training programs or seminars conducted by the contracting state agency, political subdivision, or other public or private entity. The contracting state agency, political subdivision, or other public or private entity may charge an elected official, an elected official's appropriate designee, or an interested person a registration fee for

attending the training program or seminar conducted by that contracting agency, political subdivision, or entity pursuant to a contract entered into under this division. The attorney general shall determine a reasonable amount for the registration fee based on the actual and necessary expenses associated with the training programs and seminars. If the contracting state agency, political subdivision, or other public or private entity charges an elected official or an elected official's appropriate designee a registration fee for attending the training program or seminar conducted pursuant to a contract entered into under this division by that contracting agency, political subdivision, or entity, the public office for which the elected official was appointed or elected to represent may use the public office's own funds to pay for the cost of the registration fee.

(E) The attorney general shall develop and provide to all public offices a model public records policy for responding to public records requests in compliance with section 149.43 of the Revised Code in order to provide guidance to public offices in developing their own public record policies for responding to public records requests in compliance with that section.

(F) The attorney general may provide any other appropriate training or educational programs about Ohio's "Sunshine Laws," sections 121.22, 149.38, 149.381, and 149.43 of the Revised Code, as may be developed and offered by the attorney general or by the attorney general in collaboration with one or more other state agencies, political subdivisions, or other public or private entities.

(G) The auditor of state, in the course of an annual or biennial audit of a public office pursuant to Chapter 117. of the Revised Code, shall audit the public office for compliance with this section and division (E) of section 149.43 of the Revised Code.

Section 149.43 of the Revised Code describes public records, records requests and policies to be followed in responding to public records requests. Sections 149.43(A)(1)(a) through (A)(11) describe in great detail what does and does not constitute a public record. Section 149.43 further describes the policies to be followed in responding to public records requests as follows:

(B) (1) Upon request and subject to division (B)(8) of this section, all public records responsive to the request shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. Subject to division (B)(8) of this section, upon request, a public office or person responsible for public records shall make copies of the requested public record available at cost and within a reasonable period of time. If a public record contains information that is exempt from the duty to permit public inspection or to copy the public record, the public office or the person responsible for the public record shall make available all of the information within the public record that is not exempt. When making that public record available for public inspection or copying that public record, the public office or the person responsible for the public record shall notify the requester of any redaction or make the redaction plainly visible. A redaction shall be deemed a denial of a request to inspect or copy the redacted information, except if federal or state law authorizes or requires a public office to make the redaction.

(2) To facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. If a requester makes an ambiguous or overly broad request or

has difficulty in making a request for copies or inspection of public records under this section such that the public office or the person responsible for the requested public record cannot reasonably identify what public records are being requested, the public office or the person responsible for the requested public record may deny the request but shall provide the requester with an opportunity to revise the request by informing the requester of the manner in which records are maintained by the public office and accessed in the ordinary course of the public office's or person's duties.

(3) If a request is ultimately denied, in part or in whole, the public office or the person responsible for the requested public record shall provide the requester with an explanation, including legal authority, setting forth why the request was denied. If the initial request was provided in writing, the explanation also shall be provided to the requester in writing. The explanation shall not preclude the public office or the person responsible for the requested public record from relying upon additional reasons or legal authority in defending an action commenced under division (C) of this section.

(4) Unless specifically required or authorized by state or federal law or in accordance with division (B) of this section, no public office or person responsible for public records may limit or condition the availability of public records by requiring disclosure of the requester's identity or the intended use of the requested public record. Any requirement that the requester disclose the requestor's identity or the intended use of the requested public record constitutes a denial of the request.

(5) A public office or person responsible for public records may ask a requester to make the request in writing, may ask for the requester's identity, and may inquire about the intended use of the information requested, but may do so only after disclosing to the requester that a written request is not mandatory and that the requester may decline to reveal the requester's identity or the intended use and when a written request or disclosure of the identity or intended use would benefit the requester by enhancing the ability of the public office or person responsible for public records to identify, locate, or deliver the public records sought by the requester.

(6) If any person chooses to obtain a copy of a public record in accordance with division (B) of this section, the public office or person responsible for the public record may require that person to pay in advance the cost involved in providing the copy of the public record in accordance with the choice made by the person seeking the copy under this division. The public office or the person responsible for the public record shall permit that person to choose to have the public record duplicated upon paper, upon the same medium upon which the public office or person responsible for the public record keeps it, or upon any other medium upon which the public office or person responsible for the public record determines that it reasonably can be duplicated as an integral part of the normal operations of the public office or person responsible for the public record. When the person seeking the copy makes a choice under this division, the public office or person responsible for the public record shall provide a copy of it in accordance with the choice made by the person seeking the copy. Nothing in this section requires a public office or person responsible for the public record to allow the person seeking a copy of the public record to make the copies of the public record.

(7) (a) Upon a request made in accordance with division (B) of this section and subject to division (B)(6) of this section, a public office or person responsible for public records shall transmit a copy of a public record to any person by United States mail or by any other means of delivery or transmission within a reasonable period of time after receiving the request for the copy. The public office or person responsible for the public record may require the person making the request to pay in advance the cost of postage if the copy is transmitted by United States mail or the cost of delivery if the copy is transmitted other than by United States mail, and to pay in advance the costs incurred for other supplies used in the mailing, delivery, or transmission.

(b) Any public office may adopt a policy and procedures that it will follow in transmitting, within a reasonable period of time after receiving a request, copies of public records by United States mail or by any other means of delivery or transmission pursuant to division (B)(7) of this section. A public office that adopts a policy and procedures under division (B)(7) of this section shall comply with them in performing its duties under that division.

(c) In any policy and procedures adopted under division (B)(7) of this section:

(i) A public office may limit the number of records requested by a person that the office will physically deliver by United States mail or by another delivery service to ten per month, unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes;

(ii) A public office that chooses to provide some or all of its public records on a web site that is fully accessible to and searchable by members of the public at all times, other than during acts of God outside the public office's control or maintenance, and that charges no fee to search, access, download, or otherwise receive records provided on the web site, may limit to ten per month the number of records requested by a person that the office will deliver in a digital format, unless the requested records are not provided on the web site and unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes.

(iii) For purposes of division (B)(7) of this section, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

(8) A public office or person responsible for public records is not required to permit a person who is incarcerated pursuant to a criminal conviction or a juvenile adjudication to inspect or to obtain a copy of any public record concerning a criminal investigation or prosecution or concerning what would be a criminal investigation or prosecution if the subject of the investigation or prosecution were an adult, unless the request to inspect or to obtain a copy

of the record is for the purpose of acquiring information that is subject to release as a public record under this section and the judge who imposed the sentence or made the adjudication with respect to the person, or the judge's successor in office, finds that the information sought in the public record is necessary to support what appears to be a justiciable claim of the person.

(9) (a) Upon written request made and signed by a journalist on or after December 16, 1999, a public office, or person responsible for public records, having custody of the records of the agency employing a specified peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation shall disclose to the journalist the address of the actual personal residence of the peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and, if the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, or investigator of the bureau of criminal identification and investigation's spouse, former spouse, or child is employed by a public office, the name and address of the employer of the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, or investigator of the bureau of criminal identification and investigation's spouse, former spouse, or child. The request shall include the journalist's name and title and the name and address of the journalist's employer and shall state that disclosure of the information sought would be in the public interest.

(b) Division (B)(9)(a) of this section also applies to journalist requests for customer information maintained by a municipally owned or operated public utility, other than social security numbers and any private financial information such as credit reports, payment methods, credit card numbers, and bank account information.

(c) As used in division (B)(9) of this section, "journalist" means a person engaged in, connected with, or employed by any news medium, including a newspaper, magazine, press association, news agency, or wire service, a radio or television station, or a similar medium, for the purpose of gathering, processing, transmitting, compiling, editing, or disseminating information for the general public.

(C) (1) If a person allegedly is aggrieved by the failure of a public office or the person responsible for public records to promptly prepare a public record and to make it available to the person for inspection in accordance with division (B) of this section or by any other failure of a public office or the person responsible for public records to comply with an obligation in accordance with division (B) of this section, the person allegedly aggrieved may do only one of the following, and not both:

(a) File a complaint with the clerk of the court of claims or the clerk of the court of common pleas under section 2743.75 of the Revised Code;

(b) Commence a mandamus action to obtain a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section, that awards court costs and reasonable attorney's fees to the person that instituted the mandamus action, and, if applicable, that includes an order fixing statutory damages under division (C)(2) of this section. The mandamus action may be commenced in the court of common pleas of the county in which division (B) of this section allegedly was not complied with, in the supreme court pursuant to its original jurisdiction under Section 2 of Article IV, Ohio Constitution, or in the court of appeals for the appellate district in which division (B) of this section allegedly was not complied with pursuant to its original jurisdiction under Section 3 of Article IV, Ohio Constitution.

(2) If a requester transmits a written request by hand delivery or certified mail to inspect or receive copies of any public record in a manner that fairly describes the public record or class of public records to the public office or person responsible for the requested public records, except as otherwise provided in this section, the requester shall be entitled to recover the amount of statutory damages set forth in this division if a court determines that the public office or the person responsible for public records failed to comply with an obligation in accordance with division (B) of this section.

The amount of statutory damages shall be fixed at one hundred dollars for each business day during which the public office or person responsible for the requested public records failed to comply with an obligation in accordance with division (B) of this section, beginning with the day on which the requester files a mandamus action to recover statutory damages, up to a maximum of one thousand dollars. The award of statutory damages shall not be construed as a penalty, but as compensation for injury arising from lost use of the requested information. The existence of this injury shall be conclusively presumed. The award of statutory damages shall be in addition to all other remedies authorized by this section.

The court may reduce an award of statutory damages or not award statutory damages if the court determines both of the following:

(a) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(b) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(3) In a mandamus action filed under division (C)(1) of this section, the following apply:

(a) (i) If the court orders the public office or the person responsible for the public record to comply with division (B) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(ii) If the court makes a determination described in division (C)(3)(b)(iii) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(b) If the court renders a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section or if the court determines any of the following, the court may award reasonable attorney's fees to the relator, subject to the provisions of division (C)(4) of this section:

(i) The public office or the person responsible for the public records failed to respond affirmatively or negatively to the public records request in accordance with the time allowed under division (B) of this section.

(ii) The public office or the person responsible for the public records promised to permit the relator to inspect or receive copies of the public records requested within a specified period of time but failed to fulfill that promise within that specified period of time.

(iii) The public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order concluding whether or not the public office or person was required to comply with division (B) of this section. No discovery may be conducted on the issue of the alleged bad faith of the public office or person responsible for the public records. This division shall not be construed as creating a presumption that the public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order described in this division.

(c) The court shall not award attorney's fees to the relator if the court determines both of the following:

(i) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of

the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(ii) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(4) All of the following apply to any award of reasonable attorney's fees awarded under division (C)(3)(b) of this section:

(a) The fees shall be construed as remedial and not punitive.

(b) The fees awarded shall not exceed the total of the reasonable attorney's fees incurred before the public record was made available to the relator and the fees described in division (C)(4)(c) of this section.

(c) Reasonable attorney's fees shall include reasonable fees incurred to produce proof of the reasonableness and amount of the fees and to otherwise litigate entitlement to the fees.

(d) The court may reduce the amount of fees awarded if the court determines that, given the factual circumstances involved with the specific public records request, an alternative means should have been pursued to more effectively and efficiently resolve the dispute that was subject to the mandamus action filed under division (C)(1) of this section.

(5) If the court does not issue a writ of mandamus under division (C) of this section and the court determines at that time that the bringing of the mandamus action was frivolous conduct as defined in division (A) of section 2323.51 of the Revised Code, the court may award to the public office all court costs, expenses, and reasonable attorney's fees, as determined by the court.

(D) Chapter 1347. of the Revised Code does not limit the provisions of this section.

(E) (1) To ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. In addition, all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

(2) The public office shall distribute the public records policy adopted by the public office under division (E)(1) of this section to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

(F) (1) The bureau of motor vehicles may adopt rules pursuant to Chapter 119. of the Revised Code to reasonably limit the number of bulk commercial special extraction requests made by a person for the same records or for updated records during a calendar year. The rules may include provisions for charges to be made for bulk commercial special extraction requests for the actual cost of the bureau, plus special extraction costs, plus ten per cent. The bureau may charge for expenses for redacting information, the release of which is prohibited by law.

(2) As used in division (F)(1) of this section:

(a) "Actual cost" means the cost of depleted supplies, records storage media costs, actual mailing and alternative delivery costs, or other transmitting costs, and any direct equipment operating and maintenance costs, including actual costs paid to private contractors for copying services.

(b) "Bulk commercial special extraction request" means a request for copies of a record for information in a format other than the format already available, or information that cannot be extracted without examination of all items in a records series, class of records, or data base by a person who intends to use or forward the copies for surveys, marketing, solicitation, or resale for commercial purposes. "Bulk commercial special extraction request" does not include a request by a person who gives assurance to the bureau that the person making the request does not intend to use or forward the requested copies for surveys, marketing, solicitation, or resale for commercial purposes.

(c) "Commercial" means profit-seeking production, buying, or selling of any good, service, or other product.

(d) "Special extraction costs" means the cost of the time spent by the lowest paid employee competent to perform the task, the actual amount paid to outside private contractors employed by the bureau, or the actual cost incurred to create computer programs to make the special extraction. "Special extraction costs" include any charges paid to a public agency for computer or records services.

(3) For purposes of divisions (F)(1) and (2) of this section, "surveys, marketing, solicitation, or resale for commercial purposes" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Section 2743.75 of the Revised Code lays out an alternate procedure to address public records disputes.

(A) In order to provide for an expeditious and economical procedure that attempts to resolve disputes alleging a denial of access to public records in violation of division (B) of section 149.43 of the Revised Code, except for a court that hears a mandamus action pursuant to that section, the court of claims shall be the sole and exclusive authority in this state that adjudicates or resolves complaints based on alleged violations of that section. The clerk of the court of claims shall designate one or more current employees or hire one or more individuals to serve as special masters to hear complaints brought under this section. All special masters shall have been engaged in the practice of law in this state for at least four years and be in good standing with the supreme court at the time of designation or hiring. The clerk may assign administrative and clerical work associated with complaints brought under this section to current employees or may hire such additional employees as may be necessary to perform such work.

(B) The clerk of the court of common pleas in each county shall act as the clerk of the court of claims for purposes of accepting those complaints filed with the clerk under division (D)(1) of this section, accepting filing fees for those complaints, and serving those complaints.

(C) (1) Subject to division (C)(2) of this section, a person allegedly aggrieved by a denial of access to public records in violation of division (B) of section 149.43 of the Revised Code may seek relief under that section or under this section, provided, however, that if the allegedly aggrieved person files a complaint under either section, that person may not seek relief that pertains to the same request for records in a complaint filed under the other section.

(2) If the allegedly aggrieved person files a complaint under this section and the court of claims determines that the complaint constitutes a case of first impression that involves an issue of substantial public interest, the court shall dismiss the complaint without prejudice and direct the allegedly aggrieved person to commence a mandamus action in the court of appeals with appropriate jurisdiction as provided in division (C)(1) of section 149.43 of the Revised Code.

(D) (1) An allegedly aggrieved person who proceeds under this section shall file a complaint, on a form prescribed by the clerk of the court of claims, with the clerk of the court of claims or with the clerk of the court of common pleas of the county in which the public office from which the records are requested is located. The person shall attach to the complaint copies of the original records request and any written responses or other communications relating to the request from the public office or person responsible for public records and shall pay a filing fee of twenty-five dollars made payable to the clerk of the court with whom the complaint is filed. The clerk shall serve a copy of the complaint on the public office or person responsible for public records for the particular public office in accordance with Civil Rule 4.1 and, if the complaint is filed with the clerk of the court of common pleas, shall forward the complaint to the clerk of the court of claims, and to no other court, within three business days after service is complete.

(2) Upon receipt of a complaint filed under division (D)(1) of this section, the clerk of the court of claims shall assign a case number for the action and a special master to examine the complaint. Notwithstanding any provision to the contrary in this section, upon the recommendation of the special master, the court of claims on its

own motion may dismiss the complaint at any time. The allegedly aggrieved person may voluntarily dismiss the complaint filed by that person under division (D)(1) of this section.

(E) (1) Upon service of a complaint under division (D)(1) of this section, except as otherwise provided in this division, the special master assigned by the clerk under division (D)(2) of this section immediately shall refer the case to mediation services that the court of claims makes available to persons. If, in the interest of justice considering the circumstances of the case or the parties, the special master determines that the case should not be referred to mediation, the special master shall notify the court that the case was not referred to mediation, and the case shall proceed in accordance with division (F) of this section. If the case is referred to mediation, any further proceedings under division (F) of this section shall be stayed until the conclusion of the mediation. Any mediation proceedings under this division may be conducted by teleconference, telephone, or other electronic means. If an agreement is reached during mediation, the court shall dismiss the complaint. If an agreement is not reached, the special master shall notify the court that the case was not resolved and that the mediation has been terminated.

(2) Within ten business days after the termination of the mediation or the notification to the court that the case was not referred to mediation under division (E)(1) of this section, the public office or person responsible for public records shall file a response, and if applicable, a motion to dismiss the complaint, with the clerk of the court of claims and transmit copies of the pleadings to the allegedly aggrieved party. No further motions or pleadings shall be accepted by the clerk of the court of claims or by the special master assigned by the clerk under division (D)(2) of this section unless the special master directs in writing that a further motion or pleading be filed.

(3) All of the following apply prior to the submission of the special master's report and recommendation to the court of claims under division (F)(1) of this section:

(a) The special master shall not permit any discovery.
(b) The parties may attach supporting affidavits to their respective pleadings.
(c) The special master may require either or both of the parties to submit additional information or documentation supported by affidavits.

(F) (1) Not later than seven business days after receiving the response, or motion to dismiss the complaint, if applicable, of the public office or person responsible for public records, the special master shall submit to the court of claims a report and recommendation based on the ordinary application of statutory law and case law as they existed at the time of the filing of the complaint. For good cause shown, the special master may extend the seven-day period for the submission of the report and recommendation to the court of claims under this division by an additional seven business days.

(2) Upon submission of the special master's report and recommendation to the court of claims under division (F)(1) of this section, the clerk shall send copies of the report and recommendation to each party by certified mail, return receipt requested, not later than three business days after the report and recommendation is filed. Either party may object to the report and recommendation within seven business days after receiving the report and recommendation by filing a written objection with the clerk and sending a copy to the other party by certified mail, return receipt requested. Any objection to the report and recommendation shall be specific and state with

particularity all grounds for the objection. If neither party timely objects, the court of claims shall promptly issue a final order adopting the report and recommendation, unless it determines that there is an error of law or other defect evident on the face of the report and recommendation. If either party timely objects, the other party may file with the clerk a response within seven business days after receiving the objection and send a copy of the response to the objecting party by certified mail, return receipt requested. The court, within seven business days after the response to the objection is filed, shall issue a final order that adopts, modifies, or rejects the report and recommendation.

(3) If the court of claims determines that the public office or person responsible for the public records denied the aggrieved person access to the public records in violation of division (B) of section 149.43 of the Revised Code and if no appeal from the court's final order is taken under division (G) of this section, both of the following apply:

(a) The public office or the person responsible for the public records shall permit the aggrieved person to inspect or receive copies of the public records that the court requires to be disclosed in its order.

(b) The aggrieved person shall be entitled to recover from the public office or person responsible for the public records the amount of the filing fee of twenty-five dollars and any other costs associated with the action that are incurred by the aggrieved person, but shall not be entitled to recover attorney's fees, except that division (G)(2) of this section applies if an appeal is taken under division (G)(1) of this section.

(G) (1) Any appeal from a final order of the court of claims under this section or from an order of the court of claims dismissing the complaint as provided in division (D)(2) of this section shall be taken to the court of appeals of the appellate district where the principal place of business of the public office from which the public record is requested is located. However, no appeal may be taken from a final order of the court of claims that adopts the special master's report and recommendation unless a timely objection to that report and recommendation was filed under division (F)(2) of this section. If the court of claims materially modifies the special master's report and recommendation, either party may take an appeal to the court of appeals of the appellate district of the principal place of business where that public office is located but the appeal shall be limited to the issue in the report and recommendation that is materially modified by the court of claims. In order to facilitate the expeditious resolution of disputes over alleged denials of access to public records in violation of division (B) of section 149.43 of the Revised Code, the appeal shall be given such precedence over other pending matters as will ensure that the court will reach a decision promptly.

(2) If a court of appeals in any appeal taken under division (G)(1) of this section by the public office or person responsible for the public records determines that the public office or person denied the aggrieved person access to the public records in violation of division (B) of section 149.43 of the Revised Code and obviously filed the appeal with the intent to either delay compliance with the court of claims' order from which the appeal is taken for no reasonable cause or unduly harass the aggrieved person, the court of appeals may award reasonable attorney's fees to the aggrieved person in accordance with division (C) of section 149.43 of the Revised Code. No discovery may be conducted on the issue of the public office or person responsible for the

public records filing the appeal with the alleged intent to either delay compliance with the court of claims' order for no reasonable cause or unduly harass the aggrieved person. This division shall not be construed as creating a presumption that the public office or the person responsible for the public records filed the appeal with the intent to either delay compliance with the court of claims' order for no reasonable cause or unduly harass the aggrieved person.

(H) The powers of the court of claims prescribed in section 2743.05 of the Revised Code apply to the proceedings in that court under this section.

(I) (1) All filing fees collected by a clerk of the court of common pleas under division (D)(1) of this section shall be paid to the county treasurer for deposit into the county general revenue fund. All such money collected during a month shall be transmitted on or before the twentieth day of the following month by the clerk of the court of common pleas to the county treasurer.

(2) All filing fees collected by the clerk of the court of claims under division (D)(1) of this section shall be kept by the court of claims to assist in paying for its costs to implement this section. Not later than the first day of February of each year, the clerk of the court of claims shall prepare a report accessible to the public that details the fees collected during the preceding calendar year by the clerk of the court of claims and the clerks of the courts of common pleas under this section.

(J) Nothing in this section shall be construed to limit the authority of the auditor of state under division (G) of section 109.43 of the Revised Code.

Section 149.38 of the Revised Code pertains to the creation of a county records commission. The records commission is composed of a member of the board of county commissioners as chairperson, the prosecuting attorney, the auditor, the recorder, and the clerk of courts of common pleas.

The function of the county records commission is to:

> "Provide rules for retention and disposal of records of the county and to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by county offices."

County offices should identify the records that are generated. This process involves taking an inventory of the records, both current and obsolete, that are retained. These records should be evaluated to determine their function and value. It is by this process that the initial retention period is decided. This period ultimately may be amended by the records commission in determining the final retention period.

To evaluate the usefulness of each type of record, different values are assigned. A summary of these values is as follows:

Administrative Value - A record has administrative value if it is used by the office and agency in the performance of its official duties.

Fiscal Value - A record has fiscal value if it pertains to the receipt, transfer, payment, adjustment or encumbrance of funds, or if it is required for audit purposes.

Historical Value - A record has historical value if it documents an agency's organization, policies, decisions, procedures, operations, or other activities; or if it contains other significant information about people, places, or events.

Legal Value - A record has legal value if it documents or protects the rights or obligations of citizens or the agency that created it.

Records may be disposed of either by one-time disposal or on a periodic basis according to an approved schedule of record retention and destruction. The schedules or applications must be forwarded to the commission for approval or amendment.

Before records are destroyed, the Ohio Historical Society and the Auditor of State must be notified and given the opportunity to select and obtain records deemed to be of continuing historical value. The offices may take up to sixty days to review the records before they may be destroyed.

Before records are destroyed, a "certificate of records disposal" should be prepared. The certificate is the official record documenting the disposal.

To obtain further information pertaining to record retention and disposal issues, counties may contact their records commission, the Auditor of State, or the Ohio Historical Society.

Records of County Treasurer

The following section addresses the record retention recommendations pertaining to county treasurer records. County treasurer records are listed in alphabetical order. The means by which the records are organized and the relevant information contained is also included. These are not requirements.

Abstracts of Manufactured Home (House Trailer) Tax

Chronological, alphabetical by taxing district. Contains: manufactured home (house trailer) registration number, owner, address, court, or park, tax and penalty, manufacturer, model, serial number, and date paid. Retention: three years after fiscal year end, provided audited.

Advance Payment Certificates

Chronological by payment. Contains: duplicate copies of advance payment receipts for personal and classified taxes showing name and address of property owner, serial number, taxing district, kind of property, assessment rate, taxable value, assessment and date paid. Retention: three years after fiscal year end, provided audited.

Records of County Treasurer (continued)

Annual Statements

Chronological, therein alphabetically by subdivision. Contains: copies of treasurer's annual financial statements itemizing taxes collected, receipts from other sources, amounts credited each county fund, distributed to each political subdivision, and debited, and balance remaining in each county fund. Retention: permanent. Historical. Administrative.

Cigarette Traffic Tax Duplicates

Numerical by license number. Contains record of assessments on sale of cigarettes showing name and business address of licensee, property owner, assessment and the date assessment paid. Retention: three years after fiscal year end, provided audited.

Daily Cash Records

Chronological. Contains a detailed daily record of treasurer's daily statement of transactions, showing cash balances and daily receipts and disbursements. Retention: three years after fiscal year end, provided audited.

Daily Statements, Form 6

Chronological. Contains daily statement of transactions to auditor showing cash balances, daily receipts and disbursements. Retention: three years after fiscal year end, provided audited.

Estate Tax Records

Arranged by year, alphabetically therein by decedent. Contains decedent's name, taxing district, value of estate, amount taxable, assessment, date tax certified and paid. Retention: five years after last assessment is paid, provided audited. Fiscal.

Forfeitures and Foreclosures

Arranged by year, therein alphabetically by taxing district and taxpayer. Contains lists of tax delinquent, foreclosed, or forfeited land, showing year certified delinquent, land owner, taxing district, description of land, acreage, lot number, parcel number, years delinquent, assessment, penalties, interest, total tax due, and date forfeited or foreclosed. Retention: permanent. Legal. Historical.

Form 7, Tax Collection Registers

Chronological, treasurer's daily record of tax collections showing date, total collected, and for each payment, taxpayer, taxing district and amount paid and kind of tax. Retention: three years after fiscal year end, provided audited.

Journal of Court Warrants Redeemed

Chronological, by payment. Contains a record of each court warrant redeemed by the treasurer showing for each record: payee, number, date issued, amount, account or fund charged, date paid. Retention: three years after fiscal year end, provided audited.

Records of County Treasurer (continued)

Journal of Warrants Redeemed

Chronological, by payment, a record of redemption of auditor's warrants by the treasurer. Contains payee, date issued, number, amount, purpose of warrant, account or fund charged and date paid. Retention: three years after fiscal year end, provided audited.

Monthly Statements

Chronological. Contains copies of the treasurer's monthly financial statements to the county auditor. Retention: three years after fiscal year end, provided audited.

Orders for the Transfer of Funds

Chronological. Contains original orders from the auditor to the treasurer to transfer funds. Retention: three years after fiscal year end, provided audited.

TOPIC 3 – PUBLIC RECORDS – TRAINING, REQUESTS, RETENTION AND DISPOSAL (continued)

Record of Officials' Bonds (Ohio Rev. Code § 2305.12)

Chronological, by filing date. Retention: Ten years after bonds have expired, provided audited. Appraise for historical value.

Registers of Animal Claims

Chronological, by payment. Contains a record of payment of animal claims allowed by board of county commissioners showing claimant, animals killed or injured, amount allowed, warrant number and date paid. Retention: three years after fiscal year end, provided audited.

Reports of Unclaimed Bank Accounts

Chronological by report, therein alphabetically. Contains bank examiners report to county treasurer of unclaimed monies in bank accounts. Retention: until all accounts are claimed or paid into the county treasury, provided audited. Legal. Fiscal.

Settlements

Chronological, therein alphabetically by taxing district. Retention: five years after date of settlement, provided audited. Administrative. Fiscal.

Tax Duplicates

Chronological, therein alphabetically by taxing district and taxpayer. Retention: ten years, appraise for historical value.

Tax Duplicates - Classified

Chronological, therein alphabetically by taxing district and taxpayer. Retention: three years after fiscal year end, provided audited. Fiscal.

Tax Duplicates - Delinquent Classified

Chronological, therein alphabetically by taxpayer. Retention: three years after fiscal year end, provided audited. Fiscal.

Records of County Treasurer (continued)

Tax Duplicates - Delinquent Personal

Chronological, therein alphabetically by taxpayer. Retention: three years after fiscal year end, provided audited. Fiscal.

Tax Duplicates - Delinquent Real

Chronological, therein alphabetically by taxing district and taxpayer. Retention: three years after fiscal year end, provided audited. Fiscal.

Tax Duplicates - Personal

Chronological, therein alphabetically by taxing district and taxpayer. Retention: three years after all special assessments are paid, provided audited. Fiscal.

TOPIC 3 – PUBLIC RECORDS – TRAINING, REQUESTS, RETENTION AND DISPOSAL (continued)

Tax Receipts

Chronological by payment. Retention: three years after fiscal year end, provided audited.

Obsolete Records

The following records are obsolete. With the exception of school land records and toll receipts, which are permanent (P), all are good candidates for disposal.

Dow Aiken Receipts
Free Turnpike and Road Taxes
Records of Daily Distribution of Motor Vehicle License Fees
Records of Fees
School Land Records (P)
Toll Receipts (P)
Undertaking to pay taxes records
Wine Tax Stamp Reports
Records of Examination of the Treasury
Sales Tax records
Tax Duplicates - Liquor

County Treasurer's Manual

TOPIC 4 - INVESTMENTS

Ohio Rev. Code §135.341 requires that a county investment advisory committee be established. The committee may consist of three members: the chairman of the board of county commissioners, another county commissioner designated by the chairman, and the county treasurer. If it is so desired, there may be a five member committee consisting of all three commissioners, the county treasurer, and the clerk of court of common pleas of the county. The committee elects its own chairperson, and all members serve the committee with no additional compensation. The committee meets at least every three months to review investment policies and to ensure the safest return of funds. The committee has the authority to retain the services of an investment advisor, as long as the advisor is registered with the Securities and Exchange Commission and possesses public funds investment management experience, or the advisor is an eligible institution mentioned in section 135.03 of the Revised Code.

The investments by county treasurers in the state of Ohio are governed by Chapter 135 of the Ohio Revised Code. Statutes require the classification of moneys held by the county into two categories. Category 1 consists of "active" moneys, those moneys required to be kept in a "cash" or "near cash" status for current demands upon the county treasury. Such moneys must be maintained either as cash in the county treasury or in depository accounts payable or available for withdraw on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive moneys," those moneys in excess of the amount determined to be "active" moneys. Per Sec. 135.35(A): The investing authority shall deposit or invest any part or all of the county's inactive moneys and shall invest all of the money in the county library and local government support fund when required by section 135.352 of the Revised Code. The following classifications of securities and obligations are eligible for such deposit or investment:

(1) United States treasury bills, notes, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;

Nothing in the classification of eligible securities and obligations set forth in divisions (A)(2) to (11) of this section shall be construed to authorize any investment in stripped principal or interest obligations of such eligible securities and obligations.;

(2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

(3) Time certificates of deposit or savings or deposit accounts, including, but not limited to passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;

(4) Bonds and other obligations of this state or the political subdivisions of this state;

(5) No-load money market mutual funds consisting exclusively of obligations described in division (A)(1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions mentioned in section 135.32 of the Revised Code;

(6) The Ohio subdivision's fund as provided in section 135.45 of the Revised Code;

(7) Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States government securities dealer meeting the description in division (J)(1) of this section, under the terms of which agreements the investing authority lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.

Securities and cash received as collateral for a securities lending agreement are not inactive moneys of the county or moneys of a county public library fund. The investment of cash collateral received pursuant to a securities lending agreement may be invested only in instruments specified by the investing authority in the written investment policy described in division (K) of this section.

(8) Up to twenty-five per cent of the county's total average portfolio in either of the following investments:

(a) Commercial paper notes issued by an entity that is defined in division (D) of section 1705.01 of the Revised Code and that has assets exceeding five hundred million dollars, to which notes all of the following apply:

(i) The notes are rated at the time of purchase in the highest classification established by at least two nationally recognized standard rating services.

(ii) The aggregate value of the notes does not exceed ten per cent of the aggregate value of the outstanding commercial paper of the issuing corporation.

(iii) The notes mature not later than two hundred seventy days after purchase.

(b) Bankers acceptances of banks that are insured by the federal deposit insurance corporation and to which both of the following apply:

(i) The obligations are eligible for purchase by the federal reserve system.

(ii) The obligations mature not later than one hundred eighty days after purchase.

No investment shall be made pursuant to division (A)(8) of this section unless the investing authority has completed additional training for making the investments authorized by division (A)(8) of this section. The type and amount of additional training shall be approved by the auditor of state and may be conducted by or provided under the supervision of the auditor of state or the treasurer of state.

(9) Up to fifteen per cent of the county's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:

(a) The notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase.

(b) The notes mature not later than two years after purchase.

(10) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and consisting exclusively of obligations described in division (A)(1), (2), or (6) of section 135.143 of the Revised Code.

(11) Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds. The investments made under division (A)(11) of this section shall not exceed in the aggregate one per cent of a county's total average portfolio.

The investing authority shall invest under division (A)(11) of this section in a debt interest issued by a foreign nation only if the debt interest is backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt interest matures not later than five years after purchase. For purposes of division (A)(11) of this section, a debt interest is rated in the three highest categories by two nationally recognized standard rating services if either the debt interest itself or the issuer of the debt interest is rated, or is implicitly rated, at the time of purchase in the three highest categories by two nationally recognized standard rating services.

(12) A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied.

(B) Nothing in the classifications of eligible obligations and securities set forth in divisions (A)(1) to (11) of this section shall be construed to authorize investment in a derivative, and no investing authority shall invest any county inactive moneys or any moneys in a county public library fund in a derivative. For purposes of this division, "derivative" means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract, or obligation itself. Any security, obligation, trust account, or other instrument that is created from an issue of the United States treasury or is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument. An eligible investment described in this section with a variable interest rate payment, based upon a single interest payment or single index comprised of other eligible investments provided for in division (A)(1) or (2) of this section, is not a derivative, provided that such variable rate investment has a maximum maturity of two years. A treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase.

(C) Except as provided in division (D) of this section, any investment made pursuant to this section must mature within five years from the date of settlement, unless the investment is matched to a specific obligation or debt of the county or to a specific obligation or debt of a political subdivision of this state, and the investment is specifically approved by the investment advisory committee.

(D) The investing authority may also enter into a written repurchase agreement with any eligible institution mentioned in section 135.32 of the Revised Code or any eligible securities dealer pursuant to division (J) of this section, under the terms of which agreement the investing authority purchases and the eligible institution or dealer agrees unconditionally to repurchase any of the securities listed in divisions (B)(1) to (5), except letters of credit described in division (B)(2), of section 135.18 of the Revised Code. The market value of securities subject to an overnight written repurchase agreement must exceed the principal value of the overnight written repurchase agreement by at least two per cent. A written repurchase agreement must exceed the principal value of the overnight written repurchase agreement, by at least two per cent. A written repurchase agreement shall not exceed thirty days, and the market value of securities subject to a written repurchase agreement must exceed the principal value of the written repurchase agreement by at least two per cent and be marked to market daily. All securities purchased pursuant to this division shall be delivered into the custody of the investing authority or the qualified custodian of the investing authority or an agent designated by the investing authority. A written repurchase agreement with an eligible securities dealer shall be transacted on a delivery versus payment basis. The agreement shall contain the requirement that for each transaction pursuant to the agreement the participating institution shall provide all of the following information:

(1) The par value of the securities;

(2) The type, rate, and maturity date of the securities;

(3) A numerical identifier generally accepted in the securities industry that designates the securities.

No investing authority shall enter into a written repurchase agreement under the terms of which the investing authority agrees to sell securities owned by the county to a purchaser and agrees with that purchaser to unconditionally repurchase those securities.

(E) No investing authority shall make an investment under this section, unless the investing authority, at the time of making the investment, reasonably expects that the investment can be held until its maturity. The investing authority's written investment policy shall specify the conditions under which an investment may be redeemed or sold prior to maturity.

(F) No investing authority shall pay a county's inactive moneys or moneys of a county public library fund into a fund established by another subdivision, treasurer, governing board, or investing authority, if that fund was established by the subdivision, treasurer, governing board, or investing authority for the purpose of investing or depositing the public moneys of other subdivisions. This division does not apply to the payment of public moneys into either of the following:

(1) The Ohio subdivision's fund pursuant to division (A)(6) of this section;

(2) A fund created solely for the purpose of acquiring, constructing, owning, leasing, or operating municipal utilities pursuant to the authority provided under section 715.02 of the Revised Code or Section 4 of Article XVIII, Ohio Constitution.

For purposes of division (F) of this section, "subdivision" includes a county.

(G) The use of leverage, in which the county uses its current investment assets as collateral for the purpose of purchasing other assets, is prohibited. The issuance of taxable notes for the purpose of arbitrage is prohibited. Contracting to sell securities not owned by the county, for the purpose of purchasing such securities on the speculation that bond prices will decline, is prohibited.

(H) Any securities, certificates of deposit, deposit accounts, or any other documents evidencing deposits or investments made under authority of this section shall be issued in the name of the county with the county treasurer or investing authority as the designated payee. If any such deposits or investments are registrable either as to principal or interest, or both, they shall be registered in the name of the treasurer.

(I) The investing authority shall be responsible for the safekeeping of all documents evidencing a deposit or investment acquired under this section, including, but not limited to, safekeeping receipts evidencing securities deposited with a qualified trustee, as provided in section 135.37 of the Revised Code, and documents confirming the purchase of securities under any repurchase agreement under this section shall be deposited with a qualified trustee, provided, however, that the qualified trustee shall be required to report to the investing authority, auditor of state, or an authorized outside auditor at any time upon request as to the identity, market value, and location of the document evidencing each security, and that if the participating institution is a designated depository of the county for the current period of designation, the securities that are the subject of the repurchase agreement may be delivered to the treasurer or held in trust by the participating institution on behalf of the investing authority.

Upon the expiration of the term of office of an investing authority or in the event of a vacancy in the office for any reason, the officer or the officer's legal representative shall transfer and deliver to the officer's successor all documents mentioned in this division for which the officer has been responsible for safekeeping. For all such documents transferred and delivered, the officer shall be credited with, and the officer's successor shall be charged with, the amount of moneys evidenced by such documents.

(J) (1) All investments, except for investments in securities described in divisions (A)(5), (6), and (12) of this section, shall be made only through a member of the national association of securities dealers, through a bank, savings bank, or savings and loan association regulated by the superintendent of financial institutions, or through an institution regulated by the comptroller of the currency, federal deposit insurance corporation, or board of governors of the federal reserve system

(2) Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.

(K) (1) Except as otherwise provided in division (K)(2) of this section, no investing authority shall make an investment or deposit under this section, unless there is on file with the auditor of state a written investment policy approved by the investing authority. The policy shall require that all entities conducting investment business with the investing authority shall sign the investment policy of that investing authority. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, initiating transactions with the

investing authority by giving advice or making investment recommendations shall sign the investing authority's investment policy thereby acknowledging their agreement to abide by the policy's contents. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, executing transactions initiated by the investing authority, having read the policy's contents, shall sign the investment policy thereby acknowledging their comprehension and receipt.

(2) If a written investment policy described in division (K)(1) of this section is not filed on behalf of the county with the auditor of state, the investing authority of that county shall invest the county's inactive moneys and moneys of the county public library fund only in time certificates of deposits or savings or deposit accounts pursuant to division (A)(3) of this section, no-load money market mutual funds pursuant to division (A)(5) of this section, or the Ohio subdivision's fund pursuant to division (A)(6) of this section.

(L) (1) The investing authority shall establish and maintain an inventory of all obligations and securities acquired by the investing authority pursuant to this section. The inventory shall include a description of each obligation or security, including type, cost, par value, maturity date, settlement date, and any coupon rate.

(2) The investing authority shall also keep a complete record of all purchases and sales of the obligations and securities made pursuant to this section.

(3) The investing authority shall maintain a monthly portfolio report and issue a copy of the monthly portfolio report describing such investments to the county investment advisory committee, detailing the current inventory of all obligations and securities, all transactions during the month that affected the inventory, any income received from the obligations and securities, and any investment expenses paid, and stating the names of any persons effecting transactions on behalf of the investing authority.

(4) The monthly portfolio report shall be a public record and available for inspection under section 149.43 of the Revised Code.

(5) The inventory and the monthly portfolio report shall be filed with the board of county commissioners. The monthly portfolio report also shall be filed with the treasurer of state.

(M) An investing authority may enter into a written investment or deposit agreement that includes a provision under which the parties agree to submit to nonbinding arbitration to settle any controversy that may arise out of the agreement, including any controversy pertaining to losses of public moneys resulting from investment or deposit. The arbitration provision shall be set forth entirely in the agreement, and the agreement shall include a conspicuous notice to the parties that any party to the arbitration may apply to the court of common pleas of the county in which the arbitration was held for an order to vacate, modify, or correct the award. Any such party may also apply to the court for an order to change venue to a court of common pleas located more than one hundred miles from the county in which the investing authority is located.

For purposes of this division, "investment or deposit agreement" means any agreement between an investing authority and a person, under which agreement the person agrees to invest, deposit, or otherwise manage, on behalf of the investing authority, a county's inactive moneys or moneys in a county public library fund, or agrees to provide investment advice to the investing authority.

(N) (1) An investment held in the county portfolio on September 27, 1996, that was a legal investment under the law as it existed before September 27, 1996, may be held until maturity, or if the investment does not have a maturity date the investment may be held until five years from September 27, 1996, regardless of whether the investment would qualify as a legal investment under the terms of this section as amended.

(2) An investment held in the county portfolio on the effective date of this amendment that was a legal investment under the law as it existed before the effective date of this amendment may be held until maturity.

The main goal of the county treasurer is to coordinate the county spending with the active/inactive funds. The desire is to match short-term needs with the short-term deposits, and to match long-term needs with long-term investments. It is fiscally irresponsible to invest short-term funds in a long-term investment. This matching can be achieved by coordinating spending with estimates of income. Open communication is necessary between the auditor and the treasurer to plan the timing of the investments. The portfolio should be managed to maximize interest rates while keeping risk to a minimum.

The county treasurer must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

Public unit accounts per the FDIC regulations, Title 12, Chapter III include:

(a)(2) Each official of funds of any state of the United States or any county, municipality, or political subdivision thereof depositing the same in time or savings deposits in an insured bank in the same state shall be separately insured up to $100,000.

(a)(5) Each official custodian lawfully depositing such funds in demand deposits in an insured bank within the same State, District of Columbia, Commonwealth, possession or territory comprising the public unit or wherein the public unit is located, or in any form of deposit, whether time, savings or demand, in an insured bank outside such jurisdiction, shall be separately insured up to $100,000.

(a)(6) For purposes of this paragraph (a), if the same person is an official custodian of more than one public unit, he shall be separately insured with respect to the public funds held by him for each such unit, but shall not be separately insured by virtue of holding different offices in such unit, or except as provided in paragraph (b) of this section, holding such funds for different purposes.

(b) Public bond issues. Where an officer, agent or employee of a public unit has custody of certain funds which by law or under the bond indenture are required to be paid to the holders of bonds issued by the public unit, any deposit of such funds in an insured bank shall be deemed to be a deposit by a trustee of trust funds of which the bondholders are pro rata beneficiaries, and each such beneficial interest shall be separately insured up to $100,000.

(c) Political subdivision. The term "political subdivision" includes any subdivision of a public unit, as defined in section 3(m) of the Federal Deposit Insurance Act, or any principal department of such unit. (1) The creation of which subdivision or department has been expressly authorized by State statute. (2) To which some functions of government have been delegated by State statute, and (3) to which funds have been allocated by statute or ordinance for its exclusive use and control. It also includes drainage, irrigation, navigation, improvement, levee, sanitary, school or power districts, and bridge or port authorities and other special districts created by state statute or compacts between the states. Excluded from the term are subordinate or non-autonomous divisions, agencies, or boards, within principal departments.

Separately, FDIC personnel have warned public treasurers in several states that insurance protection cannot be multiplied by designating separate official custodians for the funds of a single entity.

(A) Any institution described in section 135.32 of the Revised Code shall, at the time it receives a deposit of public moneys under section 135.33 or 135.35 of the Revised Code, pledge to and deposit with the investing authority, as security for the repayment of all public moneys to be deposited, eligible securities of aggregate market value equal to or in excess of the amount of public moneys to be at the time so deposited. Any securities listed in division (B) of section 135.18 of the Revised Code are eligible for such purpose. The collateral so pledged or deposited may be in an amount that when added to the portion of the deposit insured by the federal deposit insurance corporation or any other agency or instrumentality of the federal government will, in the aggregate, equal or exceed the amount of public moneys so deposited; provided that, when an investment of inactive moneys consists of the purchase of one or more of the type of securities listed in division (A)(1)or (2) of section 135.35 of the Revised Code, no additional collateral need be pledged or deposited.

The investing authority also may require that additional eligible securities be pledged or deposited when depreciation occurs in the market value of any securities pledged or deposited.

(B) The public depository may, at any time, provide for the exchange or substitution of securities for other eligible securities or the release of securities when the amount of public moneys on deposit does not require that they be pledged or deposited, by notifying the investing authority of its intent to take such action.

Upon proper notification of the public depository's desire for release of securities, the investing authority may sign a release of such securities provided that the aggregate amount of collateral remaining pledged or deposited meets the requirements of divisions (A) to (E) of this section.

When a public depository desires to exchange or substitute securities for other eligible securities, the investing authority may release the securities pledged or deposited after the deposit of other securities having a current market value equal to or greater than the current market value of securities then on deposit or after a safekeeping receipt has been received evidencing the deposit and pledge of such securities.

(C) Upon request from the investing authority, the trustee or the public depository shall furnish a statement of the securities pledged against the public moneys deposited in the public depository.

(D) If a public depository fails to pay over any part of any public deposit made as provided by law, the investing authority shall sell any pledged or deposited securities, as prescribed in division (C) of section 135.18 of the Revised Code.

(E) A public depository may designate, in accordance with the provisions of division (D) of section 135.18 of the Revised Code, a trustee for the safekeeping of any pledged securities. Such trustee shall be any bank or other institution eligible as a trustee under division (I) of section 135.18 of the

Revised Code, except that, for the purposes of this section, a bank to which a certificate of qualification is issued shall be an institution mentioned in division (A) of section 135.32 of the Revised Code.

(F) In lieu of the pledging requirements prescribed in divisions (A) to (E) of this section, an institution designated as a public depository may pledge securities pursuant to section 135.181 of the Revised Code.

The following securities, at the specified valuation, are eligible as collateral, provided no such securities pledged as collateral are at any time in default as to either principal or interest:

(A) Bonds, notes, or other obligations of the United States; or bonds, notes or other obligations guaranteed as to principal and interest by the United States or those for which the faith of the United States is pledged for the payment of principal and interest thereon, by language appearing in the instrument specifically providing such guarantee or pledge and not merely by interpretation or otherwise;

(B) Bonds, notes, debentures, letters of credit, or other obligations or securities issued by any federal government agency or instrumentality, or the export-import bank of Washington; bonds, notes, or other obligations guaranteed as to principal and interest by the United States or those for which the faith of the United States is pledged for the payment of principal and interest thereon, by interpretation or otherwise and not by language appearing in the instrument specifically providing such guarantee or pledge;

(C) Obligations of or fully insured or fully guaranteed by the United States or any federal government agency or instrumentality;

(D) Obligations partially insured or partially guaranteed by any federal agency or instrumentality;

(E) Obligations of or fully guaranteed by the federal national mortgage association, federal home loan mortgage corporation, federal farm credit bank, or student loan marketing association;

(F) Bonds and other obligations of this state;

(G) Bonds and other obligations of any county, township, school district, municipal corporation or other legally constituted taxing subdivision of this state, which is not at the time of such deposit, in default in the payment of principal or interest on any of its bonds or other obligations, for which the full faith and credit of the issuing subdivision is pledged;

(H) Bonds of other states of the United States which have not during the ten years immediately preceding the time of such deposit defaulted in payments of either interest or principal on any of their bonds;

(I) Shares of no-load money market mutual funds consisting exclusively of obligations described in division (A) or (B) of this section and repurchase agreements secured by such obligations; and

(J) A surety bond issued by a corporate surety licensed by the state and authorized to issue surety bonds in this state pursuant to Chapter 3929 of the Revised Code, and qualified to provide surety bonds to the federal government pursuant to 96 STAT.1047 (1982), 31 U.S.C.A. 9304.

An institution designated as a public depository shall designate a qualified trustee and deposit with the trustee for safekeeping the eligible securities pledged. The institution shall give written notice of the qualified trustee to any treasurer or treasurers depositing public monies for which such securities are pledged. The treasurer shall accept the written receipt of the trustee describing the pool of securities so deposited by the depository, a copy of which also shall be delivered to the depository.

Upon request of a treasurer no more often than four times per year, a public depository shall report the amount of public moneys deposited by the treasurer, and the total value of the pool of securities pledged to secure public monies held by the depository, including those deposited by the treasurer. Upon request of a treasurer no more often than four times per year, a qualified trustee shall report such total value of the pool of securities deposited with it by the depository and shall provide an itemized list of the securities in the pool. These reports shall be made as of the date the treasurer specified.

Disposition of moneys held by county. Pursuant to Section §135.351 of the Ohio Revised Code and the related attorney general opinions, all interest earned on money included within the county treasury shall be credited to the general fund of the county.

The following exceptions to this general rule have been identified to date:

(A) Section §135.351(B) of the Ohio Revised Code, establishes requirements for the distribution of moneys belonging to other subdivisions which are invested or deposited by the county. If such moneys are not distributed as required, Section §135.351(C) of the Ohio Revised Code, requires that all interest accruing after the required distribution date be paid to the subdivisions.

(B) Section §5705.10 of the Ohio Revised Code, requires that all interest earned on money in a fund established to receive the proceeds from the sale of a bond, note, or certificate of indebtedness issue be paid into the fund to which the principal belongs. Thus, the interest earned on money in any bond fund (not bond retirement fund) and in many "construction" or "permanent improvement" funds, depending upon the source of the money in such funds, must be paid into the fund to which the principal belongs, not to the general fund.

(C) Interest earned on money derived from a motor vehicle license or fuel tax must be paid into the fund to which the principal belongs, not to the general fund. Article XII, Section 5a, Ohio Constitution; 1982 O.A.G. No. 82-031.

(D) Federal statutory or regulatory requirements may require that interest earned on monies received from the federal government be paid into the fund to which the principal belongs.

(E) Interest earned on money in the county treasury belonging to a metropolitan park district established under Chapter 1545 of the Ohio Revised Code, must be paid into the fund to which the principal belongs.

(F) Interest on money in the county treasury derived from the levies for the support of a county board of mental retardation and developmental disabilities or appropriated to such a board must be credited to funds of the board.

(G) If tax moneys collected by a county for distribution to a park district created under Chapter 1545 of the Ohio Revised Code, the provisions of Section §135.351(B) and (C) apply. If timely payment and distribution is not made, interest must be paid to the park district.

(H) Interest earned on gifts, grants, or bequests made to the county board of mental retardation and developmental disabilities must be deposited in the county treasury to the credit of the board and must be made available for the use of the board for any purposes stated by the donor or grantor.

(I) Interest earned on moneys which are derived from a special tax levied pursuant to Section §5705.19(L) of the Ohio Revised Code, and which has been transferred to a permanent improvement fund established pursuant to Chapter 5705.12, Ohio Revised Code, must be credited to the general fund of the county.

(J) Except as provided in Section §5153.33 of the Ohio Revised Code, moneys donated to a county children services board or to a county department of welfare which has assumed the administration of child welfare must be paid into the county treasury and may be invested. The interest earned upon such money will be credited to the general fund of the county. If such interest has been restricted to use for a particular purpose by the terms of the donation, it may not be expended for another purpose.

(K) If a county auditor establishes a schedule of specified dates for paying advances of real property taxes authorized by R.C. 321.34(A) to each board of education that submits a resolution requesting advances pursuant to the schedule, and if the county auditor fails to advance funds as required by the schedule, then the county must pay interest in accordance with R.C. 135.351(C). 2004 OAG 022.

All counties should prepare formalized written investment policies. Investment policies serve to aid public officials in identifying investment objectives, to delegate and assign responsibility, and to address the risks inherent with investing public funds. Formal investment policies communicate the county's position to banks, the public and to the county staff.

County Treasurer's Manual

TOPIC 5 – LINKED DEPOSITS

Section 135.805 of the Revised Code, revised as of 3/30/07, provides for linked deposits as follows:

(A) The general assembly finds that many low to moderate income senior citizens and permanently and totally disabled citizens face financial hardship and find it difficult to timely pay property taxes on their homesteads, which can lead to delinquencies, penalties, declines in tax receipts, foreclosures, a loss of stable and affordable housing, a loss of neighborhoods and communities, and a decline in property values. Accordingly, it is declared to be the public policy of the state through property tax payment linked deposit programs established by counties to provide a source of low-cost funds for lending purposes to assist these citizens in timely paying property taxes on their homesteads.

(B) A board of county commissioners, by resolution, may establish for the benefit of persons sixty-five years of age or older, or persons who are permanently and totally disabled, or both groups of persons, a property tax payment linked deposit program. The program shall authorize the investing authority of the county, in accordance with division (A)(2) of section 135.353 of the Revised Code, to place certificates of deposit at up to three per cent below market rates with an eligible lending institution, provided that the eligible lending institution agrees to lend the value of such deposit to eligible borrowers at up to three per cent below the present borrowing rate applicable to each eligible borrower. The resolution shall include requirements, parameters, limitations, and other provisions that are consistent with sections 135.804 to 135.807 of the Revised Code and are necessary to establish and carry out the property tax payment linked deposit program, including, but not limited to, all of the following:

(1) Eligibility requirements for borrowers who may receive reduced rate loans under the property tax payment linked deposit program, including both of the following:

(a) A total income limit for a borrower to be eligible for such a loan;

(b) An indebtedness limit that a borrower may not exceed to be eligible for such a loan, under which the sum of all recorded liens on the homestead plus the amount of the reduced rate loan cannot exceed eighty per cent of the homestead's true value as most recently determined by the county auditor.

(2) Application procedures for eligible borrowers and eligible lending institutions wishing to participate in the property tax payment linked deposit program;

(3) Review procedures for applications and criteria for acceptance or rejection of applications for reduced rate loans under the property tax payment linked deposit program;

(4) Necessary agreements between the eligible lending institution and the investing authority of the county to carry out the purposes of the property tax payment linked deposit program, including procedures for the payment directly to the county treasurer by the eligible lending institution of the property taxes due on the homestead and delivery by the county treasurer to the eligible lending institution of the lien certificate as provided in section 135.807 of the Revised Code;

(5) Annual reports regarding the operation of the property tax payment linked deposit program to be made by the investing authority to the board of county commissioners.

(C) A board of county commissioners may appropriate funds from the general fund of the county or any other lawfully available funds of the county for the purpose of defraying some or all of the closing costs and expenses of reduced rate loans made by eligible lending institutions to eligible borrowers pursuant to the property tax payment linked deposit program.

(D) The county and its investing authority and the board of county commissioners are not liable to any eligible lending institution in any manner for the payment of the principal or interest on any reduced rate loan made under the property tax payment linked deposit program, and any delay in payment or default on the part of any borrower does not in any manner affect the deposit agreement between the eligible lending institution and the investing authority or board of county commissioners.

County Treasurer's Manual

TOPIC 6 - GLOSSARY

The following glossary lists terms common to the county treasurer offices. The terminology often varies from region to region.

(A) Additions: a prescribed form that requires an increase in value and taxes to an existing charge. (Section 319.39, Revised Code) Adds; ups; Adders; Subadds; Overs.

(B) Classification Abstract: an abstract which sets forth the aggregated amount and valuation of each class of real property. (Section 5715.23, Revised Code) 100% abstract; Source Abstract; Appraisal Abstract; Update Abstract.

(C) Deductions: a prescribed form that requires a decrease in value and taxes, to an existing charge. (Section 319.39, Revised Code) Remitter; Drops; Downers; Unders.

(D) Duplicate: a book showing the name of ownership for each parcel of land, the tax value, the taxes charged, etc. for each district authority of a county. (Sections 319.28 and 319.30, Revised Code) Tax List; Tax Charge; Charge.

(E) Factors: mandated system to keep certain voted levy tax yields, of specified classes of property, at a constant level. Reduces a tax rate by a decimal/percentage amount. At the present time, there is a factoring process for "Agricultural/Residential" class of real property (issue 1) and a factoring process for "Other" class of real property. (Section 319.301, Revised Code) Reduction Factors; Mandated Reductions; Tax Factors; Compositing.

(F) Form 6: A summary sheet that recaps the cash position and the daily operations of the treasurer's office.

(G) Form 7: A summary sheet that recaps the cumulative year to date taxes collected.

(H) Master Sheets: a series of working papers involved in a settlement process. These set forth the steps and methods used from charges to distributions, for a given settlement, and prove the settlement process. These sheets also provide the audit trail used by auditors in testing your work. Breakdowns; worksheets; various computer printout terminology.

(I) Recoupment: a sum of money accumulated from a period of time and charged when the exemption inherent changes. (Sections 5713.30 through 5713.36, Revised Code) Recoups; Agricultural Exemptions.

(J) Refunds: returns of moneys collected in excess of the charge. (Sections 319.36, Revised Code) Overs; Returns; Refunders; Overpayments.

(K) Rollbacks: various statutory reductions to current taxes charged. The three types are as follows:

(1) Homestead (2) 10% (3) 2.5%

(L) Tax Abstract: an abstract which sets forth the percentage of total value for taxation purposes. This value times the effective tax rate equals the dollars owed. (Sections 5713.03 and 5715.01, Revised Code) 35% Abstract; Money Abstract; Duplicate Abstract.

APPENDIX A

SAMPLE INVESTMENT POLICIES

APPENDIX A
SAMPLE INVESTMENT POLICIES

This sample presents three separate county investment policies. Investment policies and procedures will vary from county to county due to available money, size and capabilities of staff, and other factors. Counties need to evaluate their own objectives, philosophies and circumstances to structure their own appropriate investment policies.

For more information regarding the creation of investment policies or other investment questions, counties may contact the Auditor of State's office. In addition, an excellent source of information is the Government Finance Officers Association (GFOA) publication, Investing Public Funds.

Board of County Commissioners
Steven A. Davis, President
David L. Levacy
Mike Kiger

Board Members

Jeff Sauer
Chair

Robert Maynard
Vice Chair

Brian Householder
Secretary/ Treasurer

Charles Elsea

Tom James

FAIRFIELD COUNTY PORT AUTHORITY INVESTMENT POLICY

Adopted: March 18, 2015

I. Statement of Investment Policy and Policy Scope

The purpose of this Investment Policy is to establish the investment objectives of the Fairfield County Port Authority (Port Authority). All investments of the Port Authority shall be made in a prudent manner and in compliance with all applicable federal, state, and local laws and regulations. This Investment Policy is intended to serve as a guide to the investment of Port Authority funds and to provide notice to any entity conducting investment business with the Port Authority.

The Port Authority has two different types of funds:

(1) Operating funds which are subject to all public fund requirements pursuant to Chapter 135 of the Ohio Revised Code; and

(2) Funds held in trust for the purpose of securing Port Authority bonds, which are not required to be invested as public funds.

This Investment Policy therefore provides guidance as how best to invest each type of funds.

II. Investment Objective

The Port Authority's primary objective in investing both operating funds and funds held in trust for the purpose of securing Port Authority bonds is to assure the safety of principal. The Port Authority's secondary objectives are to provide adequate liquidity and maximize investment income without undue exposure to risk. Investments shall be limited to those which the Board, officers, and employees have the capacity and experience to assess and administer.

Fairfield County Economic Development
210 East Main Street • Suite 407 • Lancaster, Ohio 43130-3879 • USA
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III. Investment Responsibilities and Procedures

A. Investment Officer

The Investment Officer will be the Secretary-Treasurer or another employee or officer of the Port Authority designated by the Port Authority Board of Directors (Board). The Investment Officer will make investment decisions in consultation with the Chair of the Board and such other officers or committee members as the Board shall designate.

B. Investment Advisors; Qualified Dealers and Financial Institutions

The Port Authority may retain the services of one or more registered investment advisors. Except for securities described in Section 135.14(B)(5) of the Ohio Revised Code (i.e. no-load money funds and certain repurchase agreements), all investments will be made through: (i) a member of the National Association of Securities Dealers, Inc. or (ii) an institution regulated by the Superintendent of Banks, the Superintendent of Savings and Loan Associations, the Comptroller of the Currency, the Federal Deposit Insurance Corporation, or the Board of Governors of the Federal Reserve System.

The Board, or such committee of the Port Authority as the Board shall designate, from time to time shall approve a list of broker-dealers with whom the Port Authority will transact investments business. Delivery of any securities acquired with any repurchase agreement shall be made to a qualified trustee, who will report to the Investment Officer the identity, market value, and location of the document evidencing each security.

C. Transaction Journal

The Investment Officer shall keep a Transaction Journal documenting the purchase of investments. The Transaction Journal shall include, for each investment, the following information: (i) the amount, (ii) the rate, (iii) the maturity, (iv) the purchase date, (v) the type of investment, (vi) the qualified broker-dealer, and (vii) the rationale for the purchase. The Transaction Journal also will note quarterly updates of operating fund investments and safekept documents.

D. Payment for Securities

Payment for securities may be made only upon delivery of the securities to the Investment Officer of the Port Authority, his or her agent, or a qualified trustee, or, if the securities are not represented by a certificate, upon the Investment Officer's receipt of confirmation of transfer to the custodian.

E. Safekeeping and Custody

The Investment Officer shall be responsible for safekeeping all documents evidencing a deposit or other investment of the Port Authority. Any securities may be deposited for safekeeping with a qualified trustee as provided in Section 135.18 of the Ohio Revised Code.

F. Annual Review

The Board, or such committee of the Port Authority as the Board shall designate, shall establish a periodic review process of investment policies and procedures. The review shall include an internal review for compliance with all existing investment policies and procedures.

G. Investment Oversight Committee

The Port Authority's Audit Committee will serve as an Investment Oversight Committee. In its role as the Investment Oversight Committee, the Audit Committee will review decisions regarding both operating funds and the funds securing the Port Authority's bonds and held in trust to ensure compliance with this Investment Policy. The Investment Oversight Committee's review will include the annual audit of the Port Authority.

IV. Investment of Operating Funds

A. Investment Strategy

For operating funds, a minimum of the greater of: (a) 3 months' operating expenses or (b) 12 months' projected net cash flow should be retained in cash or eligible investments which provide immediate liquidity, such as a bank money market account or a STAR Ohio or Star Plus account. Any operating funds above the greater of (a) or (b) above should be maintained in eligible investments (i) with a maturity of less than or equal to 18 months or (ii) that are immediately saleable and have a maturity of not greater than 30 months. The Investment Officer quarterly shall certify that operating funds are being invested according to this Investment Policy. The most recent budget or forecast for the current years should be used to determine monthly operating expenses and projected net cash flows. Activity should be documented in the Transaction Journal.

B. Eligible Investments for Operating Funds

The following investments shall be eligible for the investment of operating funds:

1. Treasury bills, notes, bonds, or any other obligations or securities issued by the United States Treasury or any other obligations guaranteed as to principal and interest by the United States government (except stripped principal or interest obligations of such eligible obligations).

2. Federal agency or instrumentality securities, including, without limitation:

a. Federal National Mortgage Association (FNMA)
b. Federal Farm Credit Bank (FFC)
c. Federal Home Loan Bank (FHLB)
d. Federal Home Loan Mortgage Corporation (FHLMC)
e. Government National Mortgage Association (GNMA)
f. Student Loan Marketing Association (SLMA)

3. Certificates of deposit, savings accounts, or deposit accounts in eligible depositories that have 100% coverage from the Federal Deposit Insurance Corporation or are collateralized fully under the requirements of the Ohio Revised Code.

4. General obligations of the State of Ohio or any political subdivision of the State of Ohio.

5. No-load money market mutual funds consisting exclusively of United States Treasury or federal agency or instrumentality obligations, repurchase agreements secured by the United States Treasury, or federal agency obligations made through eligible institutions.

6. STAR Ohio (State Treasury Asset Reserve of Ohio) and Star Pus; but only at any time at which STAR Ohio and Star Plus maintains the highest letter or numerical rating provided by at least one nationally recognized rating service.

7. Repurchase agreements collateralized as required by the Ohio Revised Code with United States Treasury or federal agency or instrumentality obligations and made through eligible institutions for no longer than thirty days.

V. Investment of Funds Securing Bonds

A. Investment Strategy

It is appropriate to maintain a portion of funds held in trust for the purpose of securing Port Authority bonds in cash or eligible investments with a maturity of (i) less than or equal to 18 months or (ii) not greater than 30 months, provided investments with a maturity of not greater than 30 months are immediately saleable to provide liquidity to meet debt service payments on Port Authority bonds in the event of a loan default. The Board, or such other committee as the Board from time to time may designate, periodically (and at least annually) should determine, with input from the Investment Officer the portion of the funds securing bonds to be so invested based on the following factors: (i) the amount of Port Authority bond proceeds

outstanding as loans; (ii) the credit quality of the loan portfolio and any potential defaults that exist, which to the extent practicable should be quantified; and (iii) the level of cash flows available to the Port Authority (including operating funds) to meet principal and interest payments on bonds.

The remainder of the funds securing bonds may be invested in eligible investments with maturities of no more than seven years.

B. Eligible Investments for Funds Securing Bonds

The following investments shall be eligible for the investment of funds held in trust for the purpose of securing Port Authority bonds:

1. Obligations (including stripped obligations of principal and interest offered separately for sale) issued or guaranteed as to the full and timely payment by the United States of American or by any person or entity controlled or supervised by, or acting as an instrumentality of, the United States of America pursuant to authority granted by the United States Congress;

2. Obligations issues or guaranteed by any state or political subdivision of any state (including stripped obligations of principal and interest offered separately for sale);

3. Long-term debt obligations of any other person or entity rated by any nationally recognized rating service either (a) if rated as short-term obligations, with not lower than the highest numeric or letter category or (b) if rated as long-term obligations, with not lower than the third highest numeric or letter category;

4. Commercial or finance paper which is rated at the time of purchase by a nationally recognized ratings service in the highest numeric or letter category;

5. Deposit accounts, bankers' acceptances, trust accounts, certificates of deposit, or bearer deposit notes in one or more banks, trust companies, or savings and loan associations organized under the laws of Canada or the United States of America or any province or state of Canada or the United States of America; provided that each bank, trust company, or savings and loan association has a reported shareholder equity of at least 500 million USD and is insured by the Federal Deposit Insurance Corporation;

6. Investment agreements (not including repurchase agreements) with a bank or bank holding company, insurance company, or any other financial institution rated by any nationally recognized ratings service either (a) if rated as short-term debt, in at least the highest numeric or letter category or (b) if rated as long-term debt, in at least the third highest numeric or letter category.

7. Repurchase agreements with a financial institution insured by the Federal Deposit Insurance Corporation or any broker or dealer (as those terms are defined in the Securities and Exchange Act of 1934, as amended) that is a dealer of government bonds and that is recognized by, and trades with respect to, a Federal Reserve Bank as a primary dealer in government securities; provided in any case that: (a) the collateral for the repurchase agreement is described in paragraph (1) above; (b) the current market value of the collateral securing the repurchase agreement is at least equal to the amount of the repurchase agreement and is determined not less frequently than monthly; (c) the trustee of the funds, or an agent acting solely on its behalf, has possession of the collateral, (d) the trustee of the funds has a first priority, perfected security interest in the collateral, and (e) the collateral is free and clear of any third party claims. The trustee of the funds may rely on the certificate of its agent as to requirements (c) through (e) above.

8. Investments in money market funds composed principally of investments described in paragraphs (1) through (5) above.

Any investment or deposit described above made with funds held in trust for the security of a series of tax-exempt bonds shall not be made if it would constitute a "prohibited payment" within the meaning of the applicable laws, regulations, or other provisions. Except to the extent set forth in an opinion of bond counsel, investments or deposits in certificates of deposit or pursuant to investment contracts shall not be made with funds held in trust for the security of a series of tax-exempt bonds without compliance, at the time of, or prior to, such investment or deposit with the requirements of the applicable laws, regulations, or other provisions.

VI. Ethics and Conflicts of Interest

The Investment Officer and any other directors, officers, or employees of the Port Authority involved in the investment of Port Authority funds shall refrain from any personal business activity that could impair such person's ability to make impartial investment decisions. Each director, officer, and employee shall disclose any material interest in any financial institution that conducts business with the Port Authority, and each director, officer, and employee shall disclose any large personal financial or investment position that could be related to the performance of the Port Authority's investment portfolio.

VII. Investment Education

Pursuant to Section 135.22 of the Ohio Revised Code, the Investment Officer shall complete the continuing education provided by the Treasurer of State.

VIII. Statements of Compliance

This Investment Policy has been approved by the Board and will be filed with the Auditor of State, Attention: Clerk of the Bureau, P.O. Box 1140, Columbus, Ohio 43216-1140.

This Investment Policy will be signed by (i) each entity conducting investment business with the Port Authority (except the Treasurer of State), (ii) each broker, dealer, or financial institution, described in Section 135.14(M)(1) of the Ohio Revised Code, initiating transactions with the Port Authority, by giving advice or making investment recommendations, and (iii) each broker, dealer, or financial institution, described in Section 135.14(M)(1) of the Ohio Revised Code, executing transactions initiated by the Port Authority. The Investment Officer will maintain in the Port Authority's files a copy of this Investment Policy and the signature page of each of the above entities accepting this Investment Policy.

Any amendment to his Investment Policy will be filed with the Auditor of State within fifteen days of the effective date of the amendment.

Board of County Commissioners
Steven A. Davis, President
David L. Levacy
Mike Kiger

Board Members

Jeff Sauer
Chair

Robert Maynard
Vice Chair

Brian Householder
Secretary/ Treasurer

Charles Elsea

Tom James

ACCEPTANCE OF
FAIRFIELD COUNTY PORT AUTHORITY
INVESTMENT POLICY

The signature provided below exhibits the signing party's acknowledgment and acceptance of the Fairfield County Port Authority Investment Policy as of the date written below.

Accepted: _____
[Print name of person or entity accepting the Investment Policy]

Signed: _____
[Signature]

By: _____
[Print name of individual providing signature]

Title: _____

Date: _____

Fairfield County Economic Development
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Cuyahoga County
Treasury Department

Statement of Investment Policy

This version effective as of April 22, 2015

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Purpose

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The purpose of this policy is to identify the policies that will govern the Cuyahoga County, Ohio (the County) investment program. This policy has been adopted by, and can be changed only by, a majority vote of the Investment Advisory Committee.

This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

All participants in the investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust and shall conform to all state/province and local statutes governing the investment of public funds.

Scope of the Investment Policy

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This investment policy is a comprehensive one that governs the overall administration and investment management of those funds under the direct authority of the County Treasurer. These funds are described in the Annual Financial Report of the County. These policies apply to all investment transactions involving the financial assets in these funds. Any practice not clearly authorized under these policies is prohibited. The guidance set forth herein is to be strictly followed by all those responsible for any aspect of the management or administration of these funds.

A current copy of this policy shall be on file with The Ohio State Auditor.

Investment Objectives

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The County portfolio shall be managed to accomplish the following hierarchy of objectives:

1. Preservation of Principal - The single most important objective of the County investment program is the preservation of principal of those funds within the portfolio.

2. Maintenance of Liquidity - The portfolio shall be managed in such a manner that assures that funds are available as needed to meet those immediate and/or future operating requirements of the County.

3. Maximize Return - The portfolio shall be managed in such a fashion as to attain a market-average rate of return throughout budgetary and economic cycles, within the context and parameters set forth by objectives 1 and 2 above.

Delegation of Authority

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The County Treasurer is responsible for the prudent investment of County funds. The Treasurer shall establish written procedures for the operation of the investment program consistent with this policy, shall establish a system of controls to regulate the activities of subordinate officials and shall be responsible for all transactions undertaken. The procedures should include reference to: safekeeping, PSA repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the County Treasurer. Further, the roles and responsibilities of staff assigned to investment management shall be clearly defined through maintenance of formal job descriptions and established chain of command. Employees who directly manage investments will attend a minimum of 6 hours each year of continuing education on public sector investment topics at County cost. Staff shall be bonded in amounts appropriate to levels of responsibility and portfolio characteristics.

Investment Advisory Committee

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As stipulated in Ohio Revised Code Section 135.341, The Investment Advisory Committee shall consist of three members; the County Executive, the County Treasurer and a representative of the County Council. The Committee may retain the services of an investment advisor, registered under the Investment Advisers Act of 1940, to assist in performing its duties. The Investment Advisory Committee shall review this policy every three months at regularly scheduled public meetings. The Committee may meet more frequently at the request of any member and add, delete, or amend investment policies at these public meetings.

Standard of Prudence

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The standard of prudence to be applied to the investment of the County portfolio shall be the industry standard "Prudent Person Rule", which states:

"Investments shall be made with judgment and care, under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Investment staff acting in accordance with this policy or any other written procedures pertaining to the administration and management of the County portfolio and who exercise the proper due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported in a timely fashion to the Investment Advisory Committee and that appropriate action is taken to control and prevent any further adverse developments.

Ethics and Conflict of Interest

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Members of the Investment Advisory Committee and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal finance or investment positions that could be related to the performance of the County portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the County. Employees should keep an accurate record of any social interaction with brokers or agents for future review by supervisors and refrain from securing personal gifts from brokers with which they do County business.

Authorized Investments

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Investment instruments authorized for purchase by the County include those described in Ohio Revised Code (Sections 135.18, 135.181,135.35), as summarized and restricted below:

1. U.S. Treasury Obligations. United States Treasury bills, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero coupon United States treasury security that is a direct obligation of the United States.

2. Federal Agency Obligations. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

3. Repurchase Agreements. Investments in repurchase agreements if the following conditions are met:

    a. the contract is fully secured by deliverable U.S. Treasury and Federal Agency Obligations as defined above, having a market value at all times of at least one hundred two percent (102%) of the amount of the contract;

b. a master repurchase agreement or specific written, repurchase agreement governs the transaction;

c. the repurchase agreement has a term to maturity of no greater than thirty (30) days;

d. the repurchase agreement is transacted on a delivery versus payment basis;

e. the securities are held free and clear of any lien by an independent third party custodian acting solely as agent for the County and is

   i. a Federal Reserve Bank, or

   ii. a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus and undivided profits of not less than $100 million;

f. a perfected first security interest under the Uniform Commercial Code, or book entry procedures prescribed at 31 C.F.R. 306.1 et seq. in such securities is created for the benefit of the County;

g. for repurchase agreements with terms to maturity of greater than one (1) day, the County will value the collateral securities daily unless market conditions warrant more frequent valuation and require that if additional collateral is required then that collateral must be delivered within one business day (if a collateral deficiency is not corrected within this time frame, the collateral securities will be liquidated.);

h. Substitutions of collateral will be permitted only with advance written approval of an authorized Treasury employee;

i. the County will enter into repurchase agreements only with:

   i. primary government securities dealers who are members of the Financial Industry Regulatory Authority (FINRA) , report daily to the Federal Reserve Bank of New York

   ii. a bank, savings bank or savings and loan association having $5 billion in assets and $500 million in capital and regulated by the Superintendent of Financial Institutions, or through an institution regulated by the Comptroller of the Currency, Federal Deposit Insurance Corporation, or Board of Governors of the Federal Reserve System, or

   iii. diversified securities broker-dealers who are members of FINRA having $5 billion in assets and $500 million in capital and subject to regulation of capital standards by any state or federal regulatory agency; and

j. Repurchase agreement counter parties must meet the following criteria:

   i. have short-term credit rating of at least “A1” or equivalent by all of the nationally recognized statistical rating organizations (“NRSRO”) that rate the issuer;

   ii. have been in operation for at least 5 years, and

   iii. be reputable among market participants.

4. Commercial paper. Unsecured short-term debt of an entity defined in Division (D) of Section 1705.01 of the Ohio Revised Code if the following conditions are met:

   a. the maturity is no greater than two-hundred seventy (270) days;

   b. the total holdings of an issuer’s paper does not represent more than two percent (2%) of the issuing corporation’s total outstanding commercial paper;

c. the short-term debt rating is at least “A1” or equivalent by all NRSROs that rate the issuer, with no negative credit watch announced by any NRSRO. Under all circumstances, a minimum of two short-term debt ratings must be available;

d. the issuing entity has assets exceeding five hundred million dollars; and

e. the County has completed additional training of the type and amount prescribed by the Treasurer of State.

5. Bankers’ acceptances of any bank insured by the Federal Deposit Insurance Corporation, whether a domestic bank or a federally chartered domestic branch office of a foreign bank, if the following requirements are met:

   a. the maturity is no greater than one hundred eighty (180) days;

   b. the issuer has a minimum “AA” long-term debt rating (“AAA” for foreign banks) by a majority of the NRSROs that have rated the issuer, with no negative credit watch announced by any NRSRO. The short-term debt rating must be at least“A1” or equivalent by all of the NRSROs that rate the issuer (minimum of two ratings must be available); and

   c. the amount invested in any single issuer will not exceed five percent (5%) of the County’s total average portfolio on the date of acquisition.

6. Municipal Obligations. Bonds and other obligations of the State of Ohio, the Cuyahoga County Land Reutilization Corporation, or the political subdivisions (including, but not limited to cities, townships, villages, and school districts) of the State of Ohio, provided that such political subdivisions are located wholly or partly within Cuyahoga County.

7. Bank Deposits. Time certificates of deposit or savings or deposit accounts in an eligible institution defined in Section 135.32 of the Ohio Revised Code. Certificates of Deposit will have a maturity of no greater than one (1) year. Collateralization is required on all deposits of County funds by Section 135.18 or 135.181 of the Ohio Revised Code G. The County may invest in time certificates of deposit at a below-market rate of interest as part of a linked-deposit program as provided for by Section 135.80 of the Ohio Revised Code.

8. State Pool. State of Ohio Local Agency Investment Pool (STAR Ohio), if the highest letter or numerical rating provided by at least one nationally recognized rating service is maintained. The County would not be required to divest funds during the initial 180 days following the Treasurer of State’s receipt of notice that the fund is not in compliance with the rating requirements; however, no additional investments may be made until the rating is restored to the highest letter or numerical rating provided. At no time will the County’s investments in a fund represent more than 25% of the total net assets of the fund.

9. Registered Investment Companies (Mutual Funds.) Shares in open-end, no-load money market mutual funds rated in the highest category at the time of purchase by at least one NRSRO or consisting exclusively of obligations described in division (A)(1), (2), or (6) of section 135.143 of the Revised Code and repurchase agreements secured by such obligations. The fund must also be properly registered for sale in the State of Ohio and be purchased through eligible institutions defined in Section 135.32 of the Ohio Revised Code. Such institutions must also be designated as a depository bank of the County. At no time will the County’s investment in a fund represent more than 25% of the total net assets of that fund.

10. Corporate Notes. Notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:

    a. The notes are rated in the second highest or higher category by at least two nationally recognized rating services at the time of purchase.

    b. The notes mature not later than two years after purchase.

11. Foreign Notes. Debt instruments rated at the time of purchase in one of the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, provided the following apply:

    a. All interest and principal shall be denominated and payable in United States funds.

    b. The debt instrument is backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt instrument matures not later than five years after purchase.

12. Delinquent Tax Collection Anticipation Notes: Securities as defined in Section 133.082 of the Ohio Revised Code issued by Cuyahoga County in anticipation of the collection of current year delinquent taxes provided the following apply:

    a. The collection of current year delinquent taxes is pledged as security for repayment of the notes;

    b. The proceeds of the sale of the Delinquent Tax Collection Anticipation Notes shall be used to advance the collection of current delinquent taxes to taxing units in Cuyahoga County.

Portfolio Diversification

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The portfolio shall be structured to diversify investments to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific type of investment. The maximum percentage of the total average portfolio permitted in each eligible investment is as follows:

Permitted Investment	Sector Limit	Issuer Limit
A. U.S. Treasury Obligations	100%	100%
B. Federal Agency (Fixed Rate)	100%	40%
C. Federal Agency (Callable)	40%	
D. * Repurchase Agreements	50%	25% or $150 million, whichever is less
E. Commercial Paper and Bankers' Acceptances combined	25%	5%
F. Certificates of Deposit	20%	5%
G. * Bank Deposits (excluding CDs)	60%	60%
H. Municipal Obligations	10%	5%
I. * STAR Ohio	60%	60%
J. * Money Market Mutual Funds	60%	25%
K. Corporate Notes	15%	5%
L. Foreign Notes	1%	1%
M. Delinquent Tax Collection Anticipation Notes	15%	5%

For purposes of this Policy, the County's total average portfolio will be equal to the average investment balance for the 12 month period ending one month prior to the current month, except for the following cash equivalent investments, indicated by an * (Overnight Repurchase Agreements, Bank Deposits (excluding CDs), STAR Ohio, and Money Market Mutual Funds), where the total average portfolio will be equal to the prior day's portfolio market value.

Maximum Maturity

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Maintenance of adequate liquidity to meet the cash flow needs of the County is essential. Accordingly, the portfolio will be structured in a manner that ensures sufficient cash is available to meet anticipated liquidity needs. Selection of investment maturities must be consistent with the cash requirements of the County in order to avoid the forced sale of securities prior to maturity.

For purposes of this investment policy, assets of the County shall be segregated into two categories based on expected liquidity needs and purposes — short-term funds and the long-term portfolio. Assets categorized as short-term funds will be invested in permitted investments maturing in six (6) months or less. The average weighted maturity of the short-term assets will not exceed 30 days. The long-term portfolio will be invested in permitted investments with a stated maturity of no more than 5 years from the date of purchase unless the security is matched to a specific obligation or debt of the County. The purchase of any security with a maturity of greater than five (5) years must be approved in advance by the Investment Advisory Committee. To control the volatility of the long-term portfolio, the County Treasurer will determine a duration target for the portfolio, not to exceed three years.

Notwithstanding these limitations, in no case will the assets in either category be invested in securities with a term to maturity that exceeds the expected disbursement date of those funds. These maturity limits shall not be construed to limit agreements made pursuant to the county's heritage home loan program to renew certificates of deposit linked to eligible loans having a maturity of up to ten years.

Prohibited Investments and Investment Practices

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The County is expressly prohibited from the following investments and investment practices. This is not an exclusive list.

1. Borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing;
2. Issuing taxable Tax or Current Revenue Anticipation Notes for the sole purpose of investing the proceeds;
3. Investment in reverse repurchase agreements;
4. Short sales (selling a specific security before it has been legally purchased);
5. Pair-offs (buying a security and selling it before the settlement date);
6. Speculative trading (repetitive buying and selling of the same or similar securities for the purpose of capital gains); and
7. Investment in securities commonly known as derivatives, structured notes, or trusts collateralized by Treasury obligations. A treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase.

Monitoring and Adjusting the Portfolio

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Those responsible for the day-to-day management of the County portfolio will routinely monitor the contents of the portfolio, as detailed in the Cuyahoga County Treasurer's Investment Procedures, the available markets and the relative values of competing instruments, and will adjust the portfolio as necessary to meet the investment objectives listed above. It is recognized and understood that this non-speculative active management of portfolio holdings may cause a book loss on the sale of an owned investment. It is the policy of the County to charge any such loss against the interest income account during the month in which the loss was booked. Losses shall be allocated to the various funds based on the proportionate fund equity in the total portfolio based on the average daily balance during the month in which the sale occurred. Losses shall only be posted to those funds that can legally accept them.

Internal Controls

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The County Treasurer shall establish and be responsible for monitoring a system of internal controls governing the administration and management of the County portfolio, and these controls shall be documented in writing. Such controls shall be designed to prevent and control losses of the County funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by any personnel. The internal controls will address: control of collusion, separation of duties, separating transaction authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, written confirmation of telephone transactions, minimizing the number of authorized investment officials and documentation of investment transactions.

The County Executive may periodically seek additional examinations of the investment program at its discretion. The County Treasurer at his or her discretion may contract with an independent firm to seek additional examinations of the County Investment Program.

Bank Selection and Review

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The County shall select a depository bank and a custodial bank after issuing a request for proposals and evaluating the ability of proposing banks to provide necessary services, adequacy of capital or net worth of the financial institutions as well as pricing for individual services. The depository shall provide collateral for the County deposits in accordance with requirements for public funds deposits in Ohio. No public deposit shall be made except in a qualified public depository as established by state laws. The selected depository and custodial banks shall provide updated financial information to the County on an as requested basis and, at least, annually.

Eligible Banks and Broker/Dealers

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The Investment Advisory Committee will establish and maintain a list of eligible brokers, dealers, and banks with which investment transactions can be made. These financial institutions will be selected by creditworthiness (minimum capital requirement of $10,000,000 and at least five years of operation, or, if the firm has its primary place of business in Cuyahoga County, minimum capital as required by Securities and Exchange Commission Rule 15C3-1 and at least five years in operation). Qualified firms will be limited to “primary” dealers and other dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule.) Written procedures will describe the selection process.

All brokers, dealers and other financial institutions conducting investment business, initiating transactions, or executing transactions initiated by the County, having read this policy shall sign the Investment Policy thereby acknowledging their comprehension and receipt. Current financial statements of eligible banks and broker/dealers shall be kept on file at the County. In addition, all financial institutions interested in transacting securities trades with the County are required to request from the County Treasurer and complete a “Broker/Dealer Request for Information.” An annual review of the financial condition and registrations of qualified bidders will be conducted by the County Treasurer.

The County Treasurer may enter into a written investment or deposit agreement that includes a provision under which the parties agree to submit to non-binding arbitration to settle any controversy that may arise out of the agreement including the loss of public moneys resulting from investment or deposit.

Competitive Selection of Investment Instruments

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It will be the policy of the County to transact all securities purchase/sales only with approved financial institutions through a formal and competitive process requiring the solicitation and evaluation of at least three bids/offers. The County will accept the offer which (a) has the highest rate of return within the maturity required; and (b) optimizes the investment objective of the overall portfolio. When selling a security, the County will select the bid that generates the highest sale price. If there is a tie bid between one or more brokers, the County Treasurer will award the winning bid to the brokers on a rotating basis.

It will be the responsibility of the personnel involved with each purchase/sale to produce and retain written records of each transaction including the name of the financial institutions solicited, rate quoted, description of the security, investment selected, and any special considerations that had an impact on the decision. If the lowest priced security (highest yield) was not selected for purchase, an explanation describing the rationale will be included in this record.

Primary fixed price Federal Agency offerings may be purchased from the list of qualified broker/dealers without competitive solicitation. However, before purchasing any primary fixed price agency offering, the County Treasurer will evaluate the appropriateness of the offering as it relates to comparable investments. If it is determined that agency obligations meeting the County's requirements are available in the secondary market at a higher yield, then the outstanding obligation shall be purchased following competitive bidding procedures.

In making investment decisions, all other things being equal and subject to compliance with any applicable Internal Revenue Code requirements for bond proceeds, investment in corporations and financial institutions doing business in the State of Ohio will be given preference over other investment options.

Investment of Bond Proceeds

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The resolutions providing for the payment of presently outstanding debt of the County impose certain restrictions on the investment of funds pledged to the payment of principal, interest and other costs associated with the bonds. Those funds established by the provisions of the bond resolutions will be managed in accordance with the terms and conditions of the bond covenants if those requirements are more restrictive than this investment policy.

The County intends to comply with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds.

Safekeeping and Custody

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All investment securities purchased by the County or held as collateral on either deposits or investments shall be held in third-party safekeeping at a financial institution (to be designated as the “Custodian”) qualified to act in this capacity. All securities held for the County account will be held free and clear of any lien and all transactions will be conducted on a delivery-vs.-payment basis. All purchases and sales will be transacted on a cash, regular (next day) or “skip-day” settlement basis. The Custodian shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity and other pertinent information. On a monthly basis, the custodian will also provide reports which list all securities held for the County, the book value of holdings and the market value as of month-end.

Appropriate County officials and representatives of the Custodian responsible for, or in any manner involved with, the safekeeping and custody process of the County shall be bonded to such a degree as to protect the County against losses from malfeasance and misfeasance.

Performance Standards

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The investment portfolio shall be designed and managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the County. Short-term funds will be compared to the return on the three-month U. S. Treasury Bill and an institutional money market mutual fund with comparable investment restrictions. The long-term portfolio will be compared to an index of U. S. Treasury securities having a similar duration or other appropriate benchmark.

Reporting

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The County Treasurer shall maintain accurate, complete, and timely records of all investment activities. Within ten (10) business days of the end of the month, the County Treasurer shall submit an investment report to the Investment Advisory Committee and the Working Group of the Investment Advisory Committee each month. This report shall include: (i) a listing of the existing portfolio in terms of investment securities, amortized book value, maturity date, return, market value and other features deemed relevant and (ii) a listing of all transactions executed

during the month. The market values presented in these reports will be consistent with accounting guidelines in GASB Statement 31 pertaining to the valuation of investments and the treatment of unrealized gains/losses. The report will also include a statement that the investment of the County portfolio is in compliance with this Policy and any applicable bond resolutions.

The County Treasurer shall also prepare quarterly and annual reports in sufficient detail to provide full disclosure of all investment activities to the Investment Advisory Committee.

Investment Policy Adoption

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This policy was originally adopted on the 19th day of January 1999.

This version effective as of April 22, 2015
Approved by the Investment Advisory Committee:

Cuyahoga County Executive, Armond Budish

Cuyahoga County Council Member, Jack Schron

Cuyahoga County Interim Treasurer, William Sheehan III

GLOSSARY OF TERMS

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Amortized Book Value: The recorded amount of a security, adjusted for any applicable amortization of premium or discount. Eventually, once all amortization has been recorded, the amortized value of a security will equal its face value.

Arbitrage Rebate Regulations: The Internal Revenue Code of 1986 requires that certain earnings on investments of tax-exempt bond proceeds be paid to the United States. The amount that must be rebated is based on the difference between the amount actually earned on investments and the amount that would have been earned if those investments had a yield equal to the yield on the issue.

Bankers' Acceptances: Time drafts that a business can order from the bank. The financial institution promises to pay the exporting firm a specific amount on a specific date, at which time it recoups its money by debiting the borrower's account. A banker's acceptance, or BA, works much like a post-dated check, which is simply an order for a bank to pay a specified party at a later date. The holder may choose to sell the BA for a discounted price on a secondary market, giving investors a relatively safe, short-term investment.

Bid: An offer made by an investor, a trader or a dealer to buy a security.

Bond Covenants: A legally binding term of an agreement between a bond issuer and a bond holder. Bond covenants are designed to protect the interests of both parties. Negative or restrictive covenants forbid the issuer from undertaking certain activities; positive or affirmative covenants require the issuer to meet specific requirements.

Broker: A firm that arranges transactions between a buyer and a seller for a commission when the deal is executed.

Broker-Dealer: A person or firm in the business of buying and selling securities, operating as both a broker and a dealer, depending on the transaction. A brokerage acts as a broker (or agent) when it executes orders on behalf of clients, whereas it acts as a dealer (or principal) when it trades for its own account.

Commercial Paper: An unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts receivable, inventories and meeting short-term liabilities. Maturities on commercial paper rarely range any longer than 270 days. The debt is usually issued at a discount, reflecting prevailing market interest rates.

Corporate Notes: Debt obligations issued by private or public corporations with maturities ranging from 9 months to 30 years.

Credit Risk: Potential that a borrower or counterparty will fail to fulfill an obligation.

Custodial Bank: A firm that holds securities and other assets in electronic or physical form for safekeeping so as to minimize the risk of their theft or loss.

Dealer: A firm in the business of buying and selling securities for their own account. A dealer is defined by the fact that it acts as principal in trading for its own account, as opposed to a broker who acts as an agent in executing orders on behalf of its clients.

Delivery versus Payment: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with a simultaneous exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Depository Bank: A for-profit or non-profit financial organization that takes money from clients and places it in any of a variety of deposit or investment vehicles for the benefit of both the client and the organization.

Derivatives: A contract between two or more parties whose value is based on an agreed-upon underlying financial asset, index or security such as bonds, commodities, currencies, interest rates, market indexes and stocks.

Duration: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years.

Federal Government Agency: An administrative division within the federal government that serves a specifically assigned purpose across the legislative, judicial and executive branches of the government. A type of Government Sponsored Enterprise (GSE.)

Financial Industry Regulatory Authority (FINRA): A self-regulatory organization under the Securities Exchange Act of 1934, which is responsible for regulatory oversight of all securities firms that do business with the public.

Foreign Notes: A debt security issued by a national government denominated in a foreign currency or U.S. dollars.

GASB Statement 31: Governmental Accounting Standards Board (GASB) Statements are issued to set generally accepted accounting principles (GAAP) for state and local governments in the United States. GASB Statement 31 provides: Accounting and Financial Reporting for Certain Investments and for External Investment Pools.

Government Sponsored Enterprise (GSE): A financial services corporation created by the United States Congress. Their intended function is to enhance the flow of credit to targeted sectors of the economy and to make those segments of the capital market more efficient and transparent, and to reduce the risk to investors and other suppliers of capital.

Institutional Money Market Mutual Fund: High minimum investment, low expense share classes of Money Market Funds which are marketed to corporations, governments, or fiduciaries.

Instrumentality: An organization that serves a public purpose and is closely tied to a federal and/or state government, but is not a government agency. Many instrumentalities are private companies, and some are chartered directly by state or federal government.

Investment Adviser's Act of 1940: Legislation passed by Congress in 1940 that requires all investment advisers to register with the Securities and Exchange Commission. The Act is designed to protect the public from fraud or misrepresentation by investment advisers.

Long-Term Credit Rating: Probability factor of a security issuer going into default over a long timeframe.

Market Price: Current market price of a security.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Fund: An investment whose objective is to earn interest for shareholders while maintaining a net asset value (NAV) of $1 per share. A money market fund's portfolio is comprised of short-term (less than one year) securities representing high-quality, liquid debt and monetary instruments.

Municipal Obligations: A form of debt obligation issued by states, provinces, cities or towns, typically used to fund municipal and local projects.

Nationally Recognized Statistical Rating Organizations (NRSRO): Firms that provide credit ratings used by the U.S. government in several regulatory areas.

Negative Credit Watch: A status that the credit-rating agencies (Standard and Poor's, Moody's and Fitch) give a company while they are deciding whether to lower that company's credit rating. Once a company has been placed on negative watch, it has a 50% chance of its rating being lowered in the next three months.

Net Assets: The total assets of a business minus its total liabilities.

Offer: The price at which a seller is willing to sell a security.

No-Load: A mutual fund which does not levy a sales charge on the purchase of its shares. Transaction fees will still apply.

Open-End: A type of mutual fund that does not have restrictions on the amount of shares the fund will issue. If demand is high enough, the fund will continue to issue shares no matter how many investors there are. Open-end funds also buy back shares when investors wish to sell.

Perfected First Security Interest: Security interest in an asset protected from claims by other parties. A lien is perfected by registering it with appropriate statutory authority so that it is made legally enforceable and any subsequent claim on that asset is given a junior status. Also called perfected lien

Portfolio: Collection of securities held by an investor.

Primary Fixed Price Federal Agency Offerings: Initial offerings of debt by Government Sponsored Enterprises (GSEs). Typically sold at par.

Primary Government Securities Dealers: A firm that buys government securities directly from a government, with the intention of reselling them to others, thus acting as a market maker of government securities. In the United States, primary dealers are designated by the Federal Reserve Bank of New York. These dealers must meet certain liquidity and quality requirements as well as provide a valuable flow of information to the Fed about the state of the worldwide markets.

Short Term Rating: Probability factor of an issuer of debt going into default within a year.

"Skip-Day" Settlement Basis: A situation where the settlement for a trade occurs one business day after the original or usual settlement date.

Structured Notes: A debt obligation that also contains an embedded derivative component with characteristics that adjust the security's risk/return profile. The return performance of a structured note will track that of the underlying debt obligation and the derivative embedded within it.

Tax or Current Revenue Anticipation Notes: Short-term note sold by a municipal issuer as interim financing in anticipation of tax and other revenue.

Third-Party Safekeeping: A custodial arrangement where investment securities are held by a firm that is not otherwise a party to the transaction (i.e. broker, dealer, portfolio manager) or affiliated with a party to the transaction.

Uniform Commercial Code (UCC): A standard set of business laws that regulate financial contracts.

Yield: The rate of annual income return on an investment, expressed as a percentage.

PORTAGE COUNTY TREASURER'S OFFICE

MAUREEN T. FREDERICK

Treasurer

PORTAGE COUNTY

INVESTMENT POLICY

MAUREEN FREDERICK, CHAIRMAN
CHUCK KEIPER
KATHLEEN CHANDLER

PORTAGE COUNTY INVESTMENT COMMITTEE

ADOPTED. MAY 1994

AMENDED: 01-31-96
08-18-96
07-08-97
03-26-98
03-16-99
07-28-01

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INVESTMENT POLICY

Effective cash management is recognized as essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires that an investment policy be well-founded and uncompromisingly applied. Bank management practices represent an important part of the overall treasury management function. This relationship is also fundamental to a successful cash management program.

I. OBJECTIVES AND GUIDELINES:

The following investment procedures will be applied in the management of County funds:

A. The primary objective of the County's investment activities is the preservation of capital and the protection of investment principal.

B. In investing public funds, the County will strive to maximize the return on the portfolio but will avoid assuming unreasonable investment risks.

C. The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements which might be reasonably anticipated.

D. The County will diversify its investments to avoid incurring unreasonable and avoidable risks regarding specific security types, individual financial institutions, and maturities.

E. Investments shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

II. MATURITY:

To the extent possible, the County will attempt to match its investment maturities with anticipated cash flow requirements. For funds not needed for cash flow requirements, the maximum stated final maturity shall not exceed five (5) years. It is permissible to match investment maturities with known obligations of the County beyond five years, but only with the specific approval of the Investment Advisory Committee.

III. INSTRUMENTS:

The investing authority shall deposit or invest any part or all of the County's inactive moneys. The following classifications of securities and obligations are eligible for such deposit or investment:

1. Bonds, notes, or other obligations of, or guaranteed by, the United States, or those for which the faith of the United States is pledged for the payment of principal and interest thereon.

2. Bonds, notes, debentures, or any other obligations or securities issued by a federal government agency, or instrumentality.

3. Time Certificate of Deposit or savings or deposit accounts, including, but not limited to , pass book accounts, in an eligible institution mentioned in Section 135.32 of the Ohio Revised Code.

A. The investing authority may also enter into a repurchase agreement under the terms of which agreement the investing authority purchases and the seller agrees unconditionally to repurchase any of the securities listed in Division (A) (1) or (2) of this section.

B. Further, the investing authority shall be permitted, pursuant to Section135.45 of the Ohio Revised Code, to invest monies in the Statewide Investment Pool, known as the State Treasurer Asset Reserve of Ohio (STAR OHIO), under the custody and control of the Treasurer of the State.

C. Any securities, Certificates of Deposit, deposit accounts, or any other documents evidencing deposits or investments made under the name of the County with the County Treasurer or investing authority as the designated payee. If any such deposits or investments are registerable either as to principal or interest, or both, they shall be registered in the name of the Portage County Treasurer.

D. Bankers Acceptances and Commercial Paper as permitted under 135.35, Section A (8) and (9), of the Ohio Revised Code.

E. No-load Money Market Mutual Funds, as permitted under 135.35, Section A (5).

F. The investing authority shall be responsible for the safekeeping of all documents evidencing a deposit or investment acquired under this section including, but not limited to, safekeeping receipts evidencing securities deposited with a qualified trustee, as provided in Section 135.37 of the Revised Code, and documents confirming the purchase of securities under a repurchase agreement and deposited with a qualified trustee.

The County shall not invest in any of the following investment instruments:

Collateralized Mortgage Obligations (CMO’s) - CMO' s are bond classes created by redirecting the cash flows of mortgage-related products so as to mitigate prepayment risk (CMO's, lO's, PO's).

Residuals - This security is the excess cash flow from a mortgage-backed security after all other payments have been satisfied.

Corporate Bonds - Debentures, Medium Term Notes, or First Mortgage Bonds issued by any corporation that does not have the guarantee of the United States, or those for which the faith of the United States is not pledged for the payment of principal and interest.

Future Contracts - A futures contract is an agreement calling for a fixed-price, future delivery of standardized securities, usually Treasury and Agency issues.

High Premium. Mortgage Securities - We will not engage in Parking or Short Sales.

IV. COLLATERALIZATION OF NON-NEGOTIABLE INTEREST BEARING TIME CERTIFICATE OF DEPOSIT:

All deposits of County Funds in non-negotiable interest bearing time certificates of deposit made by the County shall be secured by pledged collateral in an amount equal to at least 100% of the deposit less an amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation. All securities shall be pledged at market value.

All deposits shall be collateralized pursuant to the requirements of O.R.C. Chapter 125.18, and others as appropriate.

V. POOLING OF FUNDS:

The Investing Authority is authorized to pool cash balances from the several different funds of the County for investment purposes.

Vl. POLICY CHANGES:

The policies as stated herein will be reviewed, at least annually, and may be changed only with the approval of the County Investment Advisory Committee.

Vll. RESOLUTION NO. 990316.2

It was moved by Charles W. Keiper II, seconded by Kathleen Chandler to modify the Investment Policy to include the following verbiage:

> Portage County will formally notify the Auditor of State and all entities transacting business affecting the County portfolio of any investment policy change. Signed acknowledgment of all policy changes from those parties is to be received by the Portage County Treasurers Office and maintained within that office.

All in favor: Charles W. Keiper II, Yea; Kathleen Chandler, Yea; Maureen Frederick, Yea;

Adopted: March 16,1999

VIII. RESOLUTION NO. 062801.02

It was moved by Charles W. Keiper II, seconded by Maureen Frederick to amend the Portage County Investment Policy to incorporate House Bill 273, which changes the percentage of BA's and Commercial Paper to a combined total of twenty-five percent (25%).

Voice Vote as Follows: Charles W. Keiper, Yea; Maureen Frederick, Yea; Kathleen Chandler, Nay; Motion Passed

Adopted: July 28, 2001

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