



Ohio Revised Code

Section 319.18 Proceedings when fund is exhausted.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

When any fund is exhausted, the county auditor and county treasurer shall make an estimate of the amount of money belonging to such fund which has been collected as taxes and credited to the undivided tax funds in the treasury. If the board of county commissioners deems it advisable, by an order entered on its journal, such board may authorize the auditor and treasurer to transfer from such undivided tax funds to the fund so exhausted an amount not to exceed three fourths of the amount estimated to belong to the exhausted fund. At the next semiannual distribution of taxes, the amount so transferred shall be deducted from the total amount found to be due the fund. The estimate shall be made in writing, signed by the auditor and treasurer, and recorded on the board's journal.
