



Ohio Revised Code

Section 5731.41 Appointment of enforcement agents.

Effective: September 30, 2021

Legislation: House Bill 110

To enforce section 5731.39 of the Revised Code, and to administer Chapters 5713. and 4503. of the Revised Code the tax commissioner may appoint agents in the unclassified civil service who shall perform such duties as are prescribed by the commissioner. Such agents shall, as compensation, receive annually eight cents per capita for each full one thousand of the first twenty thousand of the population of the county and two cents per capita for each full one thousand over twenty thousand of the population of the county, as shown by the 2010 federal census, which shall be paid in equal monthly installments from the undivided inheritance or estate tax fund in the county treasury on the warrant of the county auditor or, if the balance of that fund is not sufficient to make such payments, from the county real estate assessment fund pursuant to division (B)(6) of section 325.31 of the Revised Code, any other provision of law to the contrary notwithstanding. The amount paid to any agent in the unclassified service for all of the duties performed under this section, as directed by the commissioner, shall not exceed three thousand nor be less than twelve hundred dollars in any calendar year.
