



## Ohio Revised Code

### Section 5731.49 Determining tax revenues due political subdivisions.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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At each annual settlement provided for by section 5731.46 of the Revised Code, the county auditor shall certify to the county auditor of any other county in which is located in whole or in part any municipal corporation or township to which any of the taxes collected under this chapter and not previously accounted for, is due, a statement of the amount of such taxes due to each corporation or township in such county entitled to share in the distribution thereof. The amount due upon such settlement to each such municipal corporation or township, and to each municipal corporation and township in the county in which the taxes are collected, shall be paid upon the warrant of the county auditor to the county treasurer or other proper officer of such municipal corporation or township. The amount of any refund chargeable against any such municipal corporation or township at the time of making such settlement shall be adjusted in determining the amount due to such municipal corporation or township at such settlement; provided that if the municipal corporation or township against which such refund is chargeable is not entitled to share in the fund to be distributed at such settlement, the auditor shall draw a warrant for the amount in favor of the treasurer payable from any undivided general taxes in the possession of such treasurer, unless such municipal corporation or township is located in another county, in which event the auditor shall issue a certificate for such amount to the auditor of the proper county, who shall draw a like warrant therefor payable from any undivided general taxes in the possession of the treasurer of such county. In either case at the next semiannual settlement of such undivided general taxes, the amount of such warrant shall be deducted from the distribution of taxes of such municipal corporation or township and charged against the proceeds of levies for the general fund of such municipal corporation or township, and a similar deduction shall be made at each next semiannual settlement of such undivided general taxes until such warrant has been satisfied in full.

If it is discovered that an amount of taxes collected under this chapter has been paid in error to a township or municipal corporation to which the taxes are not due under this chapter, the township or municipal corporation to which the amount was erroneously paid, when repaying that amount to any subdivision to which the taxes were due, shall not be required to pay interest on that amount.