



Ohio Revised Code Section 940.36 Lead county responsibilities.

Effective: [March 24, 2021](#)

Legislation: [House Bill 340 - 133rd General Assembly](#)

(A) The auditor of the lead county shall certify to the auditor of the other counties a schedule of any taxes or assessments to be levied for the improvement, and the auditor of such other county immediately shall place such tax or assessment upon the duplicates. Taxes or assessments so certified for collection to an auditor of another county are a lien on the land within such county from the date such certificate is received by the auditor of such other county.

(B) The treasurer of each county shall collect any taxes or assessments levied for the improvement pursuant to the orders made in the proceedings of the joint board of county commissioners, and such taxes or assessments when collected shall be paid to the treasurer for the joint board.

(C) The auditor and treasurer of the lead county shall receive and account for any taxes or assessments levied for the improvement in the same manner as they would for taxes or assessments collected within their county. The treasurer and auditor of the lead county with their bondspersons are liable on their official bonds for any misappropriation of such funds. All warrants for the payment of costs in connection with the improvement shall be drawn by the auditor of the lead county, on the treasurer of the lead county, payable out of the fund designated by the joint board to receive moneys for the improvement.
