



Ohio Revised Code

Section 321.27 Fees on estate tax duplicates and cigarette license moneys.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) On settlement annually with the county auditor, the county treasurer shall be allowed as fees on all moneys collected by the treasurer on estate tax duplicates the following percentages: three per cent on the first one hundred thousand dollars; two per cent on the next one hundred thousand dollars; five tenths per cent on all additional sums. Such percentages shall be computed upon the amount collected and reported at each annual settlement, and shall be for the use of the general fund of the county.

(B) On settlement semiannually with the county auditor, the county treasurer shall be allowed as fees on all cigarette license moneys collected by the treasurer one-half per cent on the amount received, to be paid upon the warrant of the auditor and apportioned ratably and deducted from the shares of revenue payable to the county and subdivisions of the county under section 5743.15 of the Revised Code, for the use of the general fund of the county.
