



**GEORGE KAITSA**  
DELAWARE COUNTY AUDITOR

**County Auditor Calendar**

Date	Description	ORC Section
<i>January 1</i>	Fiscal year begins	9.34
<i>January 1</i>	Manufactured Homes - Annual tax to be levied	4503.06
<i>January 1</i>	Lien for taxes attaches on all "taxable property" as of the beginning of the first day of January	5711.03
<i>January 1</i>	Auditor makes & files a sworn statement with the Commissioners of all fees, etc., which are unpaid for more than one year prior to this date	325.31
<i>January 1</i>	Change the interest accrual rate for calculating certified delinquent deficiency assessments	5703.47
<i>January 1 -- on or about</i>	The Fiscal officer of each subdivision shall certify to the County Auditor the total amount from all sources available for expenditures from each fund set up in the tax budget, with any balances that may exist at the end of the preceding year...	5705.36
<i>January 1 -- on or about</i>	The Budget Commission taking into consideration balances, revenues to be derived from taxation, and from other sources, shall revise its estimates of the amounts that will be credited each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources...	5705.36
<i>January 1 -- on or about</i>	No appropriation measure shall become effective until there is filed with the appropriating authority by the County Auditor, a certificate that the total appropriation from each fund taken together with all other outstanding appropriations, do not exceed the official estimate, and if amended the last amended official estimate	5705.39
<i>January 1 -- on or about</i>	A ten percent penalty shall be added by the County Auditor to the first half of the Real Estate Taxes and assessments not paid prior to the February settlement	323.121



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<i>January 1 - on First Business Day</i>	When the local authorities by resolution so request, the County Auditor shall pay township clerks, treasurer's of municipal corporation, the treasurer of any board of education, and the treasurer of any other political subdivision or taxing district whose funds derived from taxes or other sources are payable by law to the County Treasurer, any money that may be in the County Treasury to the accounts of such local authorities, respectfully, and lawfully applicable to the purpose of the current fiscal year in which such request is made.	321.34
<i>January 1 - on First Business Day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with the County Commissioners and post one copy in his office.	319.15
<i>January 1 - on First Business Day</i>	County Auditor shall deposit all fees collected during past month with the Treasurer	325.31
<i>January 1 - on First Business Day</i>	The Probate Judge shall file an itemized account of fees received by him with the County Auditor	2101.15
<i>January - First Monday</i>	Before the first Monday in January, the prosecuting attorney shall file itemized statement with the County Auditor	325.12
<i>January - First Monday</i>	The Board of Trustees of the Law Library Association shall make a detailed statement to the County Auditor, of the amount of fines and penalties received under Sections 3375.50 to 3375.53 of the Rev. Code and of the money expended	3375.56
<i>January - First Monday</i>	First day for accepting homestead applications	323.15
<i>January - 2nd Monday</i>	County Board of Revision shall organize annually	5715.09
<i>January - 2nd Monday</i>	County Automatic Data Processing Board shall meet annually	307.841
<i>January - 2nd Monday</i>	Each county officer or department shall make an inventory of all the materials, materials, machinery, tools and other county supplies in their possession. Such inventory shall be made in duplicate, one copy filed with the County Commissioners and one copy filed with the County Auditor	305.18
<i>January 20 - on or before</i>	All school districts shall submit budget for ensuing fiscal year to County Auditor unless the county budget commission has waived the requirement to adopt a tax budget under section 5705.281	5705.30
<i>January - During</i>	Furnish current Homestead recipients a continuing exemption application	323.153
<i>January 30 - on or before</i>	During the first thirty days of each calendar quarter, the County Auditor shall pay to the Treasurer of State all amounts that the Recorder collected as housing trust fund fees during the previous calendar quarter	319.63 317.36



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<i>January 31 - on or before</i>	All Public Employers are required to file the Public Employer Annual Information Report with the State Employment Relations Board.	ORC 4117.02 (H)(5) Adm 4117-15-03
<i>January 31</i>	Last day to pay first half manufactured home taxes	4503.06
<i>January 31 - After</i>	County Auditor shall assess a penalty upon dog owner not filed application for registration	955.01
<i>February - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>February - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>February - 1st Monday</i>	The County Budget Commission shall meet at the office of the County Auditor	5705.27
<i>February 15 - Prior to</i>	County Auditor shall mail or distribute individual, corporation and fiduciary property return blanks	5711.02
<i>February 15 - On or before</i>	County Auditor shall make settlement with the Treasurer and ascertain the amount of Real Property Taxes and Assessments and Public Utility Property Taxes with the Treasurer is to stand charged	319.43 321.24
<i>February 15 to April 30</i>	Individual, Corporation and Fiduciary Property Return Blanks to be filed with the County Auditor	5711.04
<i>February 25 - on or before</i>	County Auditor shall file all certificates of settlement with the Tax Commissioner	319.47
<i>February 25</i>	County Treasurer shall settle with the County auditor for estate taxes collected	5731.46
<i>February - During</i>	County Auditor shall furnish by ordinary mail an original homestead exemption application to the owner, as of the first day of January of that year, of a homestead that transferred during the preceding calendar year and that qualified for and received a reduction in taxes for the homestead exemption	323.153
<i>February - Last Day</i>	County Auditor shall certify to the tax commissioner, for each school district in the county, the amount of refunded taxes refunded in the preceding calendar year and the reductions in taxable value that resulted in those refunds	3317.026
<i>March - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>March - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31



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<i>March 1 - on or before</i>	When the Budget Commission has completed its work it shall forthwith certify its actions to each school district together with an estimate by the County Auditor of the rate of each tax necessary and also and "official certificate of estimated resources"	5705.35 5705.34
<i>March 1 - on or before</i>	County Auditor shall draw on the dog and kennel fund a warrant payable to the college of veterinary medicine of the Ohio State University in an amount equal to ten cents for each dog and kennel registration fee received during the preceding year	955.14
<i>March - 1st Monday</i>	Last day owners of agricultural land may file an application requesting the County Auditor to value lands for agricultural use	5713.31
<i>March - 2nd Monday</i>	County Auditor's term begins	319.01
<i>March - 2nd Tuesday after 1st Monday</i>	Examine CAUV renewal applications; send renewal notices by certified mail	5713.31
<i>March 31 - on or before</i>	The County Auditor shall make annually a list of petroleum, oil and natural gas wells, coal and ore mines, limestone quarries, fire clay pits and works designed for the production of minerals which have been begun or constructed since the last preceding appraisal	5713.05
<i>March 31 - on or before</i>	The County Auditor shall prepare a financial report of the county for the preceding fiscal year in such form as prescribed by the Auditor of State	319.11
<i>March 31 - on or before</i>	The County Auditor shall publish notice that the annual financial report of the county for the preceding fiscal year has been completed and is available for public inspection at the office of the county auditor	319.11
<i>March 31</i>	Final day for Board of Revision complaints to be filed	5715.19
<i>April</i>	Taxing authority should instruct the head of each department, board of commission to prepare an estimate of contemplated revenue and expenditures for the ensuing fiscal year and file same with him before June 1st, unless tax budget has been abolished	5705.28
<i>April 1 - Before</i>	Each school district by resolution shall authorize the necessary tax levies and certify them to the county auditor	5705.34
<i>April - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>April - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31



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<i>April - 1st Monday</i>	County Auditor shall file with the county automatic data processing board and the board of county commissioners a report of the operations of the center and a statement of the receipts and expenditures of the center during the year	307.845
<i>April 30 - on or before</i>	During the first thirty days of each calendar quarter, the County Auditor shall pay to the Treasurer of State all amounts that the Recorder collected as housing trust fund fees during the previous calendar quarter	319.63 317.36
<i>April 30</i>	Last day businesses may file Personal Property Returns unless upon verified application and for good cause shown, the County Auditor may extend the time within which a taxpayer may make return for a further specified period not to exceed forty-five days and shall certify his action to the Tax Commissioner	5711.04
<i>May - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>May - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>May - 1st Monday or before</i>	Fiscal Officer of each subdivision that is not a school district shall certify to its taxing authority the amount necessary to provide for the payment of final judgments against the subdivision	5705.08
<i>May - 4th Monday or before</i>	Applications filed with County Auditor for Cigarette License	5743.15
<i>During June</i>	County Auditor shall distribute budgets to the various local taxing authorities, in preparation of the fixing of the Tax Rates for the ensuing year	
<i>June 1 - on or before</i>	To assist in the preparation of the budget, the head of each department, board of commission, and each district authority entitled to participate in any appropriation of revenue of the county shall file with the taxing authority an estimate of contemplated revenue and expenditure for the ensuing fiscal year unless abolished by the Budget Commission	5705.28
<i>June - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>June - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31



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<i>June - 1st Monday - on or before</i>	All persons entitled to a reduction in real property taxes by reason of the Homestead Exemption shall make application to the County Auditor	323.153(A)
<i>June - 1st Monday - on or before</i>	All persons entitled to a 2.5% reduction in real property taxes by reason of the Homestead Reduction shall make application to the County Auditor	323.153(B)
<i>June - 1st Monday - on or before</i>	County Auditor shall certify to the tax commissioner lists showing the names of all persons licensed in the county to engage in the business of trafficking in cigarettes	5743.16
<i>June - 2nd Monday</i>	County Auditor shall lay before the County Board of Revision the returns of his assessment of any real property for the current year	5715.16
<i>June 21</i>	If one-half of the current taxes charged against an entry of real estate together with the full amount of any delinquent taxes or any installment thereof required to be paid under a written undertaking are not paid on or before June 20, or on or before the last day for such payment as extended pursuant to Section 323.17 of the Revised Code, a 10% penalty shall be charged on the balance of the total amount of such unpaid current taxes	323.121
<i>June 30 - on or before</i>	County Auditor shall attend at his office to make settlement with the county treasurer and ascertain the amount of general personal and classified property taxes with which such treasurer is to stand charged	319.49
<i>June 30 - on or before</i>	County Auditor shall give the treasurer separate certificates, in duplicate, of the separate sums found to have been received by him	319.50
<i>June 30 - on or before</i>	Within 10 days after making the June settlement, the county auditor shall transmit to the tax commissioner a duplicate of each of the several certificates and abstracts required to be made in the June settlement	319.50
<i>July - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>July - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>July 1</i>	Interest charged on all delinquent real estate taxes	323.121
<i>July 1 - on or before</i>	County Auditor shall certify to the tax commissioner the total amount of homestead reduction in taxes made in the current year	323.153



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<i>July</i>	Taxing authority shall file two copies of the proposed budget in the office of the fiscal officer for public inspection at least 10 days prior to its adoption unless it has been abolished by the Budget Commission	5705.30
<i>July 10 - on or before</i>	County Auditor shall transmit to the tax commissioner a duplicate of each of the several certificates and abstracts required to be made in the June settlement	319.50
<i>July 20 - on or before</i>	Local taxing authorities of all subdivisions other than schools shall submit their budget for the ensuing year to the county auditor unless it has been abolished by the Budget Commission	5705.30
<i>July 30 - on or before</i>	During the first thirty days of each calendar quarter, the County Auditor shall pay to the Treasurer of State all amounts that the Recorder collected as housing trust fund fees during the previous calendar quarter	319.63 317.36
<i>July 31</i>	Last day to pay current second half manufactured home taxes	4503.06
<i>August - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>August - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>August - 1st Monday on or before</i>	County Auditor shall compile and make up general tax list and general duplicate of real and public utility property	319.28
<i>August - 1st Monday on or before</i>	Immediately after the County Board of Revision has acted upon the assessments for the current year as required under Section 5715.16 of the Revised Code and the County Auditor has given notice by advertisement in two newspapers that the valuations have been revised and are open for public inspection as provided in Section 5715.17 of the Revised Code, the County Auditor shall make out and transmit to the tax commissioner an abstract of the real property of each taxing district in the county	5715.23
<i>August - 1st Monday</i>	The County Budget Commission shall meet at the Office of the County Auditor	5705.27
<i>August - 1st Monday</i>	County Auditor shall present to the budget commission the annual budgets submitted to him, together with an estimate of the amount of any state levy as previously determined, the Tax Commissioners' estimate of the amount to be received in the county library and local government support fund, and such other information as required by the commission or prescribed by the Tax Commissioner	5705.31



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<i>August - 1st Monday</i>	County Budget Commission shall examine all budgets unless they have been abolished by the commission	5705.31
<i>August - 2nd Monday on or before</i>	The tax commissioner shall transmit to the county auditor the preliminary assessment certificates of inter-county returns of personal property	5711.25
<i>August 10 - on or before</i>	The County Auditor shall attend at his office to make settlement with the county treasurer and ascertain the amount of real property taxes and assessments and public utility property taxes with which such treasurer is to stand charged	319.43
<i>August 10 - on or before</i>	County Auditor shall prepare delinquent tax list of Real Property Taxes and Assessments and Public Utility Property Taxes and have treasurer verify same by oath	319.43
<i>August 10</i>	County Auditor shall report to the Sinking Fund Trustees the amount to the credit of the Sinking Fund	327.03
<i>August 10</i>	Immediately after each August settlement the County Auditor shall make and certify a list and duplicate thereof of all delinquent lands in his county	5721.011
<i>August 10</i>	One year after certification of a list of delinquent lands, the County Auditor shall make in duplicate a certificate to be known as Delinquent Land Tax Certificate, of each delinquent tract of land, city or town lot, or part of lot contained in the delinquent land list, upon which the taxes, assessments, penalties, and interest have not been paid describing each tract of land or city or town lot the same as it is described on the delinquent tax list, and the amount of taxes, stating that the same has been certified to the County Prosecuting Attorney as delinquent. Such certificate shall be signed by the Auditor and the original shall be filed with the Prosecuting Attorney.	5721.13
<i>August 15 - on or before</i>	Board of Revision should complete its work of equalization, County Auditor should give notice by advertisements in two newspapers that tax statements and returns have been revised and are open for public inspection and that complaints will be heard by the County Board of Revision, and the tax commissioner shall give such additional notice as the commissioner prescribes	5715.17 5715.18
<i>August 20</i>	County Auditor shall file all certificates of settlement with the tax commissioner	319.47





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<i>August 20</i>	County treasurer to settle with the county auditor for estate taxes collected	5731.46
<i>August - 3rd Monday on or before</i>	County Auditor shall correct the Personal Property Tax List and Duplicate in accordance with the additions and deductions ordered by the Department of Taxation and certify and deliver the Duplicate to the County Treasurer	319.29
<i>September - on first business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>September - on first business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>September - on or before</i>	County Budget Commission shall complete its work	5705.27
<i>September - on or before</i>	When the Budget Commission has completed its work it shall forthwith certify its action to the taxing authority of each subdivision along with an estimate by the county auditor of the rate of each tax necessary and also an "official certificate of estimated resources"	5705.34 5705.35
<i>September 1 - on or before</i>	Board of Directors of Sanitary Districts shall certify to the county auditor the total assessments which become due during each year	6115.55
<i>September - 1st Monday - on or before</i>	County Auditor shall correct General Tax List and Duplicate of real and public utility property in accordance with the additions and deductions ordered by the Tax Commissioner and by the county board of revision	319.28
<i>September 10</i>	Within 10 days after the budget commission has made its apportionment, the auditor shall publish a list of the subdivisions and the amount each is to receive from the undivided local government fund and the percentage share of each subdivision, in a newspaper or newspapers of county-wide circulation, and send a copy of such allocation to the tax commissioner	5747.51(J)
<i>September 10</i>	County Auditor shall send by certified mail, return receipt requested, a copy of local government allocation to the fiscal officer of each subdivision entitled to participate in the allocation	5747.51(J)
<i>September - 2nd Monday - on or before</i>	The county commissioners shall certify to the county auditor all county sewer and water supply system assessments	6117.33



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<i>October 1 - before</i>	Annually the township clerk shall certify to the county auditor the names of the property owners and a description of their lands which are delinquent as to waste disposal service charges, whereupon such auditor shall place the charges on the tax duplicate for the ensuing December installment of taxes, for collection	505.33
<i>October 1 - before</i>	Each county shall submit to the Auditor of State a report on or before October 1, 2005, that describes efforts on the part of the county or city to reduce costs by consolidation, the report should also include future plans of consolidation.	557.12.01
<i>October 1 - before</i>	Each taxing authority, except school districts, shall by resolution authorize the necessary tax levies and certify them to the county auditor before the first day of October	5705.34
<i>October 1</i>	County Auditor shall deliver general duplicate of real and public utility property to county treasurer	319.28
<i>October - 1st business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>October - 1st business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>October - 1st Monday not later than</i>	If the homestead exemption application or continuing application is not approved, the Auditor shall notify the applicant of the reasons for denial	323.154
<i>October 30 - on or before</i>	During the first thirty days of each calendar quarter, the County Auditor shall pay to the Treasurer of State all amounts that the Recorder collected as housing trust fund fees during the previous calendar quarter	319.63 317.36
<i>October 31st - on or about</i>	The Tax Commissioner shall determine the federal short-term rate on the fifteenth day of October of each year and within ten days notify the auditor of each county in writing. Within 10 days of receiving notification from the Tax Commissioner the auditor shall notify the Clerk of the Court of Common Pleas and the Clerk of each Municipal Court and the County Court in the County of that interest rate.	5703.47 319.19
<i>October 31 - on or before</i>	County Auditor shall attend at his office to make settlement with the county treasurer and ascertain the amount of general personal and classified property taxes with which such treasurer is to stand charged	319.49



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<i>October 31 - on or before</i>	County Auditor shall take from the duplicates previously put into the hands of the treasurer for collection a list of all such taxes as the treasurer has been unable to collect, describing in such list the assessments on which such delinquent taxes are charged, as described on the duplicates and note on the list, in a marginal column, the several reasons assigned by the treasurer why such taxes could not be collected. Such list shall be signed by the treasurer, who shall testify to the correctness of the list, under oath to be administered by the auditor	319.49
<i>October 31 - on or before</i>	County Auditor shall give the treasurer separate certificates, in duplicate, of the separate sums found to have been collected by him.	319.50
<i>October 31 - on or before</i>	Immediately after each October Settlement, the County Auditor shall make a separate list and duplicate of all general, and classified property taxes that remain unpaid	5819.04
<i>October 31 - on or before</i>	Within 10 days after making the October settlement, the county auditor shall transmit to the tax commissioner a duplicate of each of the several certificates required to be made in the October settlement	319.50
<i>November - 1st business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>November - 1st business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>December 1 thru January 31</i>	County Auditor shall issue dog licenses and tags for the ensuing year	955.01
<i>December - 1st business day</i>	County Auditor shall prepare Monthly Financial Statement in duplicate and file one copy with County Commissioners and post one copy in his office	319.15
<i>December - 1st business day</i>	County Auditor shall deposit all fees collected during past month with the County Treasurer	325.31
<i>December 1</i>	Interest charged on all delinquent real estate taxes	323.121
<i>December 1</i>	County Auditor shall deliver cumulative delinquent duplicate of general personal and classified property taxes	5719.04
<i>December 1</i>	County Auditor shall deliver to the county recorder the cumulative delinquent duplicate of general personal and classified property taxes after striking from the list names of persons whose total liability for taxes and penalty is less than \$100	5719.04
<i>December 1 - within 60 days</i>	The County Auditor shall cause a copy of the cumulative delinquent personal and classified personal tax list to be published twice	5719.04



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<i>December - During</i>	County Auditor shall issue a certificate of reduction in taxes, in triplicate, for each person who has complied with Section 323.153 (Homestead Exemption) of the Revised Code and who the Auditor finds is entitled to a reduction in real property taxes for that year under Section 323.152 of the Revised Code	323.154
<i>December 31</i>	Time for payment of real property taxes ends unless the tax commissioner extend to January 31	323.17
<i>December 31</i>	Fiscal Year Ends	9.34