

## **REQUESTING AN ADVANCE PAYMENT OF PROPERTY TAXES**

*(Ohio Revised Code § 321.24)*

A taxing authority may approve a resolution or ordinance requesting the advance payment of property taxes prior to the completion of a tax settlement.

The resolution or ordinance must contain the following information:

- Designate the individual(s) by name and their official title or position authorized to make a request, i.e., the fiscal officer, treasurer, administrator, or city/village manager. (General office staff should not be designated.)
- If the individual(s) appointed to make the requests separates from the taxing authority, a new resolution or ordinance should be approved designating the new individual(s) by name and title.
- Specify the period of time, i.e., the current fiscal year, from January 1, 20XX through December 31, 20XX, or for school districts, July 1, 20XX through June 30, 20XX.

The resolution will act as a “blanket resolution” and will be good for the current calendar year, or for the period specified. The resolution can be approved in December of the preceding year or any time during the current year. Once approved, the fiscal officer should file the resolution with the County Auditor’s Office.

- ***No advance requests will be processed without having this document on file in the Auditor’s Office.***

The Auditor’s Office can then accept an e-mail or fax from the person that the governing body has authorized to make the advance request. If the funds are available, an advance will be processed. If sending the request by email, please send the request to both Kim Conners at [kim.conners@auditor.hamilton-co.org](mailto:kim.conners@auditor.hamilton-co.org) and Tim Steiner at [tim.steiner@auditor.hamilton-co.org](mailto:tim.steiner@auditor.hamilton-co.org)

- ***A new request will be required for each advance processed.  
There is no provision for a “blanket request”.***

If a taxing authority submits a request without following the procedures, they will be notified that we cannot proceed with the request without corrective action.

**Resolution Requesting the County Auditor to Make Advance Payments of Taxes**  
*Pursuant to Ohio Revised Code § 321.34*

**Whereas**, the Ohio Revised Code allows a taxing authority to request payment from the County Auditor funds derived from taxes or other sources to the County Treasurer, which may be held on account of a local subdivision;

**Therefore**, be it resolved by the Council/Board of the City/Village/Township of XYZ or Board of Education of the XYZ School District, Cincinnati, Ohio:

**Section 1.** That the Auditor and the Treasurer of Hamilton County in accordance with Ohio Revised Code § 321.34, be requested to draw and pay to the City/Village/Township/School District of XYZ upon the written request of Jane Doe, Finance Director/CFO/Treasurer, and/or John Doe, Assistant Treasurer, to the County Auditor, funds due in any settlement of 20XX derived from taxes or other sources, payable to the County Treasurer to the account of the City/Village/Township/School District of XYZ, and lawfully applicable for purposes of the current fiscal year.

**Section 2.** That the Clerk of the City/Village/Township/School District of XYZ shall forward to the County Auditor a certified copy of this Resolution.

Passed: December XX, 20XX

Jack Doe, Mayor/President

Attest:

John Smith, Clerk/Treasurer/CFO

March 14, 20XX

Honorable Jessica Miranda, Auditor  
Hamilton County Auditor's Office  
Budget & Settlement Department  
138 East Court Street Room #504  
Cincinnati, Ohio 45202

RE: Real Estate Tax Advances

Dear Ms. Miranda:

Please advance the amounts collected on behalf of the City/Village/Township/School District of XYZ from the real property taxes payable by law to the County Treasurer. As authorized under O.R.C. Section 321.34 and Resolution No. 05-X, the City is requesting an advance payment of taxes to be drawn on the undivided real estate tax fund.

Thank you for your assistance.

Sincerely,

Jane Doe, Director of Finance/Treasurer/CFO  
City/Village/Township/School District of XYZ