

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** Property Tax Assessment Fees

**Date:** June 12, 2023

---

It has come to AOS' attention that some counties may be assessing auditor fees from property taxes up-front; however, OCS 319.54(C) does not support this practice.

Ohio Revised Code Section 319.54(C) provides as follows:

(C) From all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, there shall be paid into the county treasury to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount to be determined by the county auditor, which shall not exceed the percentages prescribed in divisions (C)(1) and (2) of this section.

During current county audits, AOS and IPA auditors should evaluate whether the county assessed their auditor fees from property taxes up-front. If so, auditors should issue a comment in accordance with the auditing standards. We recommend counties work closely with their legal counsel when assessing fees from property taxes. Where provided, AOS will consider a well-reasoned legal opinion.

Questions can be directed to the Center for Audit Excellence.