



## **Treasurers Calendar of Responsibilities**

### **January**

- Pay dues to CTAO
- Verify CEU credits from State Treasurer and State Auditor
- Apply for real estate due date extension (if not done in Dec) DTE 96
- Mail 1<sup>st</sup> half real estate tax bills at least 20 days before the due date ORC 323.13
- Mail 1<sup>st</sup> half MH tax bills at least 20 days before due date
- Publish notice of real estate tax due dates (1x/wk for 2 consecutive wks prior to the due date) ORC 323.08
- Publish tax rates immediately upon delivery of rates from Auditor ORC 323.08
- Certify full year 10% reduction to Dept of Taxation after delivery of duplicate (For Form 107) ORC 319.302
- BOR organizational mtg ORC 5715.09
- Audit employee sick & vacation leave & send copy to auditor if required
- Audit inventory report & forward copy to auditor
- PDF bills to online vendor for view/print ability
- EOY documents for Audit
- Enter purchase requests for vendor/blanket PO
- SERB Reporting
- Close YE books and open new year book
- Post OSHA log thru April 30
- Look for JE from state regarding Treas Fees (due to us by Feb 1) – be sure RE software updated (by auditor) before beginning settlement ORC 321.26(A)(2)(a)
- Investment Advisory Board Mtg (must meet quarterly) ORC 323.13

### **February**

- Budget Commission mtg ORC 5705.27
- 10% penalty on RE day after due date ORC 323.121 (A) (1)
- 5% penalty can be waived if RE tax is paid w/in 10 days after due date ORC 323.121 (C)
- Last day to certify settlement of real estate to auditor unless due date was extended (Feb 15) ORC 321.24
- Mail/upload real estate tax rollback cert to Dept of Taxation 30 days after cert of settlement to the auditor (10%, 2 ½%, & homestead) ORC 321.24 (F)
- 1<sup>st</sup> half escrow payments due
- Pull in overage payments on due date
- Begin saving envelopes day after 1<sup>st</sup> half due date (if postmarked after due date)
- Microfilm Board Mtg

## March

- Last day to pay 1<sup>st</sup> half MH tax (Mar 1) ORC 4503.06 (G) (1) (a)
- 10 % penalty on MH day after due date (Mar 2) ORC 4503.06 (G) (1) (a)
- 5% penalty can be waived if MH tax is paid w/in 10 days after due date ORC 4503.06 (G) (3)
- Last day for BOR complaints to be filed unless 1<sup>st</sup> half due date is after Mar 31 ORC 5715.19 (1)
- Certify composite tax reduction factor publication of tax rates to the Dept of Taxation Ohio Admin Code 5703-25-46 (E)
- Review pay plans for status
- Pull in MH overage
- Print cigarette stubs for the year
- Records Retention
- Book hotel for May conference if available

## April

- Check in-house bill & envelope inventory
- Last day to certify settlement of MH tax collection to auditor unless due date was extended past Mar 1 (April 15) ORC 321.24 (H) (1)
- Last day to file Financial Disclosure Statement unless it's your election year (April 15)
- Mail MH tax rollback certification to Dept of Taxation 30 days after certification of settlement to auditor (10%, 2 ½%, & homestead) ORC 321.24 (I)
- Request copies of BOR complaints to review for hearings
- Request all Financial Institution codes for proper coding
- Bank code list to bill printer
- Pull in overage payments
- Book hotel for conference
- Certify Composite Tax Rate Reduction Factors with state OH Admin Code Rule 5703-25-46(E) Usually due in early May
- Investment Advisory Board Mtg (must meet quarterly) ORC 323.13

## May

- Verify Winter/Summer address
- Certify Composite Tax Rate Reduction Factors with state OH Admin Code Rule 5703-25-46(E) Usually due in early May
- Prepare coupon books
- CTAO spring conference (meet up w Char)
- Begin process for acquiring Depository Contracts if any expire this year
- BOR hearings

- Prelim/tax budget prep for general and DTAC funds
- Print prepay bills in house if needed

## June

- Print & mail 2<sup>nd</sup> half RE bill at least 20 days prior to due date ORC 323.13
- Print and mail MH bills at least 20 days prior to due date of July 31
- Publish notice of RE tax due dates (1x/wk for 2 consecutive wks prior to due date) ORC 323.08
- BOR hearings
- Mail coupon books
- Contact bank ref mailing 2<sup>nd</sup> half bills
- Close 1H blanket PO's
- Certify personal property settlement to Auditor (if necessary)

## July

- 10% penalty on RE day after due date ORC 323.121 (A) (1)
- 5% penalty can be waived if RE tax is paid w/in 10 days after due date ORC 323.121 (C)
- 2nd half MH are due (July 31<sup>st</sup>) ORC 4503.06 (G)(1)(a)
- Investment Advisory Board Mtg (must meet quarterly) ORC 135.341
- Pull in overage/prepay
- Begin mail delivery
- Remit penalty for any valid pay plans/contracts
- Unclaimed funds from the state
- Request 2H blanket PO

## August

- Interest assessed to prior years delinquent RE tax if due date in in July (Aug 1) ORC 323.121(B)(1)
- Interest assessed to prior years delinquent MH tax if due date in in July (Aug 1) ORC 4503.06 (G)(3)
- 10% penalty on MH day after due date (Aug 1) ORC 4503.06(G)(1)(a)
- 5% penalty can be waived if MH tax is paid w/in 10 days after due date ORC 4503.06(G)(3)
- Budget Commission Mtg ORC 5705.27
- Last day to certify settlement of RE collection to auditor unless due date was extended (Aug 10) ORC 321.24(C)
- Mail RE tax rollback certification to Dept of Taxation 30 days after certification of settlement to auditor (10%, 2 ½%, & homestead) ORC 321.24(F)
- Go through split bills/payments

- Print and mail personal property tax bills (if necessary)
- Settle estate tax with Auditor
- Mail certification of MH homestead reductions to Dept of Taxation (Form MH55) (before 2<sup>nd</sup> Monday in Sept) ORC 4503.068
- Determine office supply needs

## **September**

- Interest assessed to prior years delinquent RE tax if due date in in Aug (Sept 1) ORC 323.121(B)(1)
- Interest assessed to prior years delinquent MH tax if due date in in Aug (Sept 1) ORC 4503.06 (G)(3)
- Mail certification of MH homestead reductions to Dept of Taxation (Form MH55) (if not done in August) ORC 4503.068
- Last day to certify settlement of MH tax collection to auditor unless due date was extended past July 31 (Sept 15) ORC 321.42(H)(2)
- Mail MH rollback certification to Dept of Taxation 30 days after certification of settlement to the auditor (10%, 2 ½%, & homestead) ORC 321.24(I)
- Print & mail delinquent bills at least 20 days prior to due date
- Special Assessments to be certified by subdivisions to auditor
- Contact bank ref mailing delinquent bills
- Last day to pay personal property tax (Sept 20)
- Assess personal property penalty (Sept 21 unless extended)
- Book hotel for conference

## **October**

- Delinquent Bills due
- Should Receive notice of interest rate charge for next year from tax commissioner (can obtain from Dept of Taxation website)
- Assist in preparation of advertising list for current delinquent taxes
- Prepare final office budget for general and DTAC funds
- Empty splits, D&LC, & windmill binders
- Certify personal property settlement to Auditor (Oct 31)
- Mail notice of completion of personal property settlement to ODT (30 days after settlement)
- Book hotel for conference
- Finalize order for next year's in-house bills & envelopes (see JE regarding any changes to what bills need to contain and any changes to back of bill)
- Investment Advisory Board Mtg (must meet quarterly) ORC 135.341

## **November**

- Tax bills & envelopes should be on hand for next year
- Auditor prints publication of current delinquent RE & MH tax parcels
- CTAO Fall Conference (meet up w Char)
- Prepare DTAC report for commissioners (due Dec 1) ORC 321.261
- Update new splits
- Confirm mortgage company coding before escrow files are finalized
- Coordinate with vendors early to avoid January billing delays
- Review and adjust winter/summer addresses before billing

## **December**

- Interest charged on unpaid RE (Dec1) ORC 323.121(B)(2)
- Interest charged on unpaid MH (Dec1) ORC 4503.06(G)(2)(b)
- File DTAC report w/ Commissioners (due Dec 1) ORC 321.261
- Verify calculation of sample RE parcels; print & prepare 1<sup>st</sup> half RE bills for mailing
- Verify homestead, owner occupancy, CAUV, special assessments, and escrow coding
- Verify penalty and interest calculations before first half billing
- Prepare tax rate sheet for publication
- Decide if inserts are needed w/ tax billing and get Ohio Dept of Tax approval
- Auditor should supply information for conduction consumable inventory
- Pull in RE overage before printing bills
- Liquidate Purchase Orders (PO's)
- Review and adjust winter/summer addresses before billing
- Apply for real estate due date extension (if necessary) DTE 96
- Contact banks referring to mailing bills

## **Monthly Tasks**

- Bank reconciliations
- Upload investment report to TOS site
- Monthly ACH
- Issue mo portfolio inventory & activity reports to Commissioners ORC 135.35(L)
- Revolving Loan
- Run Adjustment Report (1<sup>st</sup> workday of the month)

*Last updated June 12, 2026*