



# County Ohio Revised Code Calendar



# County Ohio Revised Code (R.C.) Calendar

*County Commissioners Association of Ohio*

205 East State Street  
Columbus, OH 43215

(614) 221-5627

[www.ccao.org](http://www.ccao.org)

*Updated: January 2024*



# Preface

This document is the second edition of the *County Ohio Revised Code (R.C.) Calendar*.

The *Calendar* provides a listing of county-related events and deadlines that take place or must be completed by certain dates. There are three groupings of tables:

- **Monthly Recurrences:** Events that take place on the same day of each month.
- **Floating Deadlines:** Events that will take place on a different day depending on circumstances such as the fiscal year an entity uses or on what day a holiday falls.
- **January to December:** The conventional calendar.

Each event includes the key date (this is typically the latest that the event can occur), an abbreviation to signify which county elected official the event pertains to, and the R.C. citation that governs the event. Generally, events are assigned to the Board of County Commissioners if it relates to a county agency that falls under the commissioners' purview. Some events may pertain to multiple officials. The following abbreviations are used, along with light color coding:

- **BCC:** Board of County Commissioners
- **CA:** County Auditor
- **CoC:** County Clerk of Courts
- **CC:** County Coroner
- **CE:** County Engineer
- **CP:** County Prosecutor
- **CR:** County Recorder
- **CS:** County Sheriff
- **CT:** County Treasurer
- **SH:** State Holiday
- **OTH:** Other

CCAO hopes that the *Calendar* is a useful tool for county commissioners, county executives, and county council members, as well as other elected and appointed officials and the public. Comments, suggestions, and feedback to help improve the *Calendar* are welcome. Please contact a member of the CCAO Policy Team if you have any comments, suggestions, and/or feedback.

# R.C. Calendar

## Monthly Recurrences

Monthly Recurrences			
Day	County Official	Description	R.C. Citation
First Business Day	CA	County auditor submits statements of finances.	319.15
First Business Day	CA	Each county officer that receives fees, costs, and other revenues for services (county auditor, county treasurer, county probate judge, county sheriff, county clerk of courts, county engineer, and county record) shall pay the revenue to the credit of the county general fund. This requirement must also be fulfilled on the final day of each officer's term of office.	325.31
5th Day of the Month	CS	County sheriff submits an itemized account showing the actual cost of keeping and feeding prisoners and the number of meals served during the previous month.	311.20
10th Day of the Month	CT	Tax commissioner makes local government fund payments to county treasurer.	5747.50
15th Day of the Month	CT	Local government fund payments credited to undivided local government fund.	5747.50
20th Day of the Month	CA	Auditor shall issue warrants against the undivided local government fund for the amounts attributable to each eligible taxing district and the treasurer shall distribute and pay such amounts to the eligible taxing districts.	5747.50

## Floating Deadlines

Floating Deadlines				
Deadline	Approximate Date	County Official	Description	R.C. Citation
By the first day of the fiscal year for which the budget applies	January 1, unless the county hospital uses a different fiscal year	BCC	County commissioners approve county hospital budget. If the budget is not approved by the deadline, the budget is deemed to have been approved.	<b>339.06</b>
120 days prior to Memorial Day	Between January 25 and January 31	BCC	Veterans organizations may begin to request money to defray Memorial Day expenses. Board of commissioners shall appropriate funds upon request, up to \$500.	<b>307.66</b>
60 days after the end of the prior fiscal year	March 1 or March 2	BCC	Counties not using Generally Accepted Accounting Principles to prepare their annual financial report must submit their reports to the Auditor of State.	<b>117.38 &amp; 319.11</b>
30 days before primary election	April 2-9 (non-presidential years); January 31-February 7 (presidential years)	BCC	County elected officials seeking an office on the ballot in the primary must submit financial disclosure statements with the Ohio Ethics Commission.	<b>102.02</b>
120 days after end of fiscal year	April 31 or May 1	BCC	Community improvement corporation files annual report and audit with Department of Development.	<b>1724.05</b>
150 days after the end of the prior fiscal year	May 30 or May 31	BCC	Counties using Generally Accepted Accounting Principles to prepare their annual financial report must submit their reports to the Auditor of State.	<b>117.38 &amp; 319.11</b>

<b>Floating Deadlines</b>				
<b>Deadline</b>	<b>Approximate Date</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
60 days after Memorial Day	Between July 24 and July 30	BCC	Each organization that received funds from the county for Memorial Day expenses shall file expenditures no later than this date. Any unused funds must be returned to the board of county commissioners no later than this date.	<b>307.66</b>
30 days before general election	Between October 3 and October 9	BCC	County elected officials seeking an office on the ballot in the general must submit financial disclosure statements with the Ohio Ethics Commission. <b>NOTE:</b> This only applies if the official was not on the ballot in the primary election; individuals are not required to submit multiple financial disclosure statements in a single year.	<b>102.02</b>
No sooner than 15 days or later than 30 days after receiving the county recorder's request	Varies based on when the request came in, but the latest this can occur is between October 16 and October 31	BCC	If county recorder made a request under ORC 317.321, the board of commissioners must meet with county recorder to review the proposal during this window.	<b>317.321</b>
Not later than 60 days before the end of the fiscal year	November 1, unless the county hospital uses a different fiscal year	BCC	The board of county hospital trustees shall submit its proposed budget for the ensuing fiscal year.	<b>339.06</b>

## January to December

January			
Day	County Official	Description	R.C. Citation
On or about the first day of the fiscal year	CA	The county auditor shall certify the total amount from all sources available for expenditures from each fund set up in the tax budget, or if a tax budget was waived, from each fund created by or on behalf of the county.	5705.36
On or about the first day of the fiscal year	BCC	Board of commissioners must pass an appropriation measure based on the revised tax budget or the official certificate of estimated resources. May decide to postpone passage until the board receives an amended certificate. If the board decides to postpone, a temporary appropriation measure must be passed no later than April 1.	5705.38
January 1	SH	New Year's Day - legal holiday.	1.14
January 1	OTH	Fiscal year begins.	9.34
January 1	BCC	Term of one county commissioner begins (elected in gubernatorial year).	305.01
January 1	OTH	Municipal clerk of courts term of office begins.	1901.31
January 1	OTH	Municipal court judges' term of office begins. If more than one is elected, terms start on successive days (exceptions in 1901.08).	1901.07
January 1	BCC	Any dog and registration fees adopted by the board of commissioners in the prior year become effective.	955.17
January 2	BCC	Term of one county commissioner begins (elected in presidential year).	305.01
January 3	BCC	Term of one county commissioner begins (elected in presidential year).	305.01
First Monday	CP	Prosecuting attorney's term of office begins.	309.01
First Monday	CS	County sheriff's term of office begins.	311.01
First Monday	CC	County coroner's term of office begins.	313.01

<b>January</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
First Monday	CE	County engineer's term of office begins.	<b>315.01</b>
First Monday	CR	County recorder's term of office begins.	<b>317.01</b>
First Monday	CoC	County clerk of court's term of office begins.	<b>2303.01</b>
First Monday	CA	Period begins for the filing applications with the county auditor for the renewal of an agricultural district (if the district is to terminate during the year).	<b>929.02</b>
First Monday	OTH	Appointment of veteran service committees by Veterans Service Commission. Committees are permissive but if appointed consist of at least three persons who are residents of the county.	<b>5901.05</b>
Second Monday	OTH	Regular annual meeting of the automatic data processing board.	<b>307.841</b>
Second Monday	BCC	No later than this day, the county commissioners must hold their annual organizational meeting.	<b>305.05</b>
Second Monday	OTH	Regular annual meeting of the microfilming board.	<b>307.801</b>
Second Monday	OTH	Organizational meeting of the board of revision.	<b>5715.09</b>
Second Monday	BCC	Each county officer or department files inventory with the clerk of the board of county commissioners and with the county auditor.	<b>305.18</b>
January 15	CT	First payment to shelters for victims of domestic violence from funds collected July 1 - December 31.	<b>3113.35</b>
January 15	OTH	Appointments are made by the common pleas judge to the veterans service commission.	<b>5901.02</b>
January 15	CR	County recorder notifies county commissioners and township trustees of their responsibility to file county and township zoning resolutions and amendments with the recorder's office.	<b>317.081</b>

<b>January</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
Third Monday	SH	Martin Luther King, Jr. Day - legal holiday.	1.14
January 31	OTH	Last day for purchase of dog registrations without a penalty.	955.01
January 31	OTH	Annual organizational meeting of county board of developmental disabilities.	5126.029
During January	CA	County auditor supplies by ordinary mail a continuing application to each person who received a homestead property tax reduction due to permanent or total disability, being age 65 or above, or the surviving spouse of an individual who was either of the prior two.	323.153
During January	BCC	Commissioners must appropriate the amount certified by the Ohio Department of Job and Family Services to meet the county share, plus an additional 5%.	5101.161

<b>February</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
February 1	BCC	Solid waste district fee report due to EPA on the amount of fees collected and on fee expenditures for October - December of previous year.	3734.575
February 1	OTH	Last day for a DD Board to elect to not participate in the provision of or contracting for educational services for children ages six to twenty-one in the upcoming school year. Must give noticed to the state superintendent, each school district within the county, and the educational service center.	5126.04

<b>February</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
February 1	BCC	First day that commissioners may increase dog and kennel registration fees as needed to pay all expenses for the administration of Chapter 955.	955.14
First Monday	OTH	In a district county home, the terms of board of trustees members begins.	5155.34
First Monday	CA	County budget commission meets in the county auditor's office.	5705.27
First Monday	CA	County auditor notifies owners of land in agricultural districts of requirement for application renewal.	929.02
First Monday	CT	Treasurer pays to municipal corporations all monies from taxes levied and assessments made belonging to each municipal corporation.	321.33
February 9	OTH	County probate judge takes office if new term begins.	2101.02
Prior to February 15	CA	Auditor mails or distributes tax return forms (known as "blanks") to all known taxpayers for taxable personal property with an aggregate taxable value of greater than \$10,000.	5711.02
February 15	CA	County auditor must report the amount of money expended by the county during the policy year for the services of employees under the bureau of workers compensation.	4123.41
February 15	CT	Treasurer receives real and public utility property tax payments and settles with the auditor. Auditor calculates the payment due to each subdivision and certifies the amount to treasurer. Treasurer then distributes money.	321.24 & 321.31
Third Monday	SH	Presidents' Day - legal holiday.	1.14

<b>March</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
March 1	OTH	Last day for railroads to file real and public utility personal property tax return with tax commissioner. Other public utilities and inter-exchange telecommunication companies also must file their personal property tax returns with tax commissioner.	<b>5727.08 &amp; 5727.12</b>
March 1	CA	If dog and kennel fees exceed \$2 and \$10, respectively, payments equal to \$0.10 per one-year registration, \$0.30 per three-year registration, \$1 per permanent registration, and \$0.10 for each kennel registration must be paid to the OSU College of Veterinary Medicine.	<b>955.14</b>
March 1	CA	A nonprofit corporation that owns and operates a housing cooperative shall obtain applications from the county auditor's office for the homestead exemption.	<b>323.153</b>
March 1	CA	Each county agency, board, and commission must provide information to the county auditor to prepare the county's annual report.	<b>117.38</b>
March 1	OTH	Board members are appointed to board of elections by secretary of state for four-year terms (two in odd year, two in even year).	<b>3501.06</b>
First Monday	CA	Period ends for filing renewal applications with the county auditor for agricultural districts (if the district is set to terminate in that year).	<b>929.02</b>
First Monday	OTH	County hospital board of trustees' term of office commences.	<b>339.02</b>
Second Monday	CA	County auditor's term begins.	<b>319.01</b>
Second Tuesday after the First Monday	CA	County auditor verifies that renewal applications for agricultural districts have been filed. If they have not, notice must be sent.	<b>929.02</b>

<b>March</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
March 31	BCC	Any county that has created a community reinvestment area must submit to the Department of Development a status report summarizing the activities and projects for which an exemption has been granted.	<b>3735.69</b>
March 31	BCC	Any county that has entered into an agreement with the owner of industrial or commercial property to provide a tax exemption within a community reinvestment area must submit to the Department of Development and the board of education of each affected school district a report on all agreements in effect during the preceding calendar year and all zoning changes that affect the individual school districts.	<b>3735.672</b>
March 31	BCC	Any county that has entered into an enterprise zone agreement must submit to the Department of Development and the board of education of each affected school district a report on all agreements in effect on December 31 of the preceding year.	<b>5709.68</b>
March 31	BCC	Any county that has a tax increment financing exemption in effect must submit to the Department of Development a report outlining the progress of the project.	<b>5709.78</b>
March 31	BCC	A shelter for victims of domestic violence that receives funds from the county must file an annual report with the county commissioners of the county in which it is located and the county from which it received funds, if different.	<b>3113.39</b>

<b>March</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
March 31	OTH	Joint self-insurance pools (liability and health) must prepare and maintain a report in the office of the program administrator showing the amounts of money reserved and disbursements made.	<b>2744.081 &amp; 9.833</b>
During March	OTH	Meeting of general health district's advisory council.	<b>3709.03</b>

<b>April</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
April 1	BCC	Final day that a board of commissioners can pass a temporary appropriation measure for meeting ordinary expenses, if the board has decided to postpone passage of its annual appropriation measure until it receives an amended certificate.	<b>5705.38</b>
First Monday	CA	Final day renewal applications to keep land in agricultural districts may be filed or land will be removed from district. Land will be removed from the district upon the district's renewal.	<b>929.02</b>
First Monday	OTH	Annual report of microfilming center.	<b>307.805</b>
First Monday	OTH	Annual report of automatic data processing center.	<b>307.845</b>
April 30	CA	Deadline for filing and payment of first half tangible personal property tax by single county taxpayers. Tax commissioner may grant 45-day extension for inter-county corporations. County auditor may grant a 45-day extension for single county taxpayers.	<b>5711.04</b>

<b>May</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
May 1	CE	Property owners may apply to county engineer for reduction in ditch maintenance assessments.	<b>6137.08</b>
May 1	CE	Advisory committees created for the purpose of notifying the county engineer of any repair and maintenance work that needs to be performed on a drainage improvement must submit notifications to the engineer.	<b>6137.06</b>
May 1	BCC	Solid waste district fee report due to EPA on the amount of fees collected and on fee expenditures for January - March.	<b>3734.575</b>
May 1	CA	Any occupant of a nonprofit owned and operated housing cooperative may submit the completed application for a homestead exemption.	<b>323.153</b>
May 1	OTH	Terms begin for six-member county facilities review board. Board members appointed by probate judge.	<b>331.01</b>
First Monday	CA	County auditor must certify the amount necessary to provide for the payment of final judgments against the county.	<b>5705.08</b>
May 15	CA	A nonprofit corporation that owns and operates a housing cooperative shall file all completed applications and any other required materials.	<b>323.153</b>
May 16	BCC	The Ohio Department of Job and Family Services certifies to the county commissioners the "county mandated share" of public assistance.	<b>5101.161</b>
Last Monday	SH	Memorial Day - legal holiday.	<b>1.14</b>
Last Monday	BCC	Veteran service commissions determines amount of funds needed and certifies the amount to the county commissioners.	<b>5901.11</b>

<b>June</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
June 1	CE	County engineer reports to county commissioners on the condition of the county roads, bridges, and culverts. Report also estimates the funds needed for maintenance and the construction of new roads, bridges, or culverts.	<b>5543.02</b>
June 1	CE	County engineer provides the township trustees an estimate of the costs for construction, reconstruction, resurfacing, or improvement of township roads for the upcoming year. The estimates of cost should apply to the next year beginning in March and are to assist the tax commissioner and trustees to make annual tax levies.	<b>5543.02</b>
June 1	BCC	County commissioners must notify the clerk of courts if commissioners want the clerk to submit a request for an appropriation for the auto title department. The request must detail the costs required to administer the auto title bureau. Must be submitted by November 1.	<b>2303.29</b>
Second Monday	CA	County auditor submits to the board of revision the returns of his assessment of real property for the current year and the board proceeds to revise the assessment.	<b>5715.16</b>
June 19	SH	Juneteenth - legal holiday.	<b>1.14</b>
June 20	CA	Last day for payment of second half real and public utility taxes from the prior year, unless an extension is allowed.	<b>323.12 &amp; 323.17</b>
June 21	CS	County sheriff submits a budget to the commissioners that estimates the cost of operating the jail and feeding inmates for the next fiscal year.	<b>311.20</b>

<b>June</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
June 30	CA	County auditor makes settlement with the county treasurer and ascertains the amount of general personal and classified property taxes the treasurer is to be charged.	319.49

<b>July</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
July 1	CE	County engineer reports findings regarding the condition of drainage improvements in the county and an estimate of the funds necessary to repair and maintain the improvements in the following year.	6137.03
July 1	OTH	ADAMH and Community Mental Health board members terms begin.	340.02
July 4	SH	Independence Day - legal holiday.	1.14
July 5	BCC	County commissioners file at least two copies of the budget with the county auditor for public inspection ten days before adoption.	5705.30
July 15	BCC	The Public Employees Retirement System Board must certify to the county commissioners the PERS contribution rates for the next fiscal year.	145.12
July 15	BCC	County commissioners adopt tax budget, unless the county budget commission waives the requirement in whole or part.	5705.28 & 5705.281
July 15	CT	The second half of the appropriation to the County Law Library Fund must be transferred from the General Fund.	307.513
July 15	CT	Second payment to shelters for victims of domestic violence from funds collected January 1 - June 30.	3113.35

<b>July</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
July 20	BCC	Commissioners submit adopted tax budget to county auditor, unless the county budget commission waives the requirement in whole or part.	5705.30 & 5705.281
July 25	CA	Ohio Department of Taxation submits to the county auditor an estimate of the state local government fund for the next state fiscal year.	5747.51

<b>August</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
August 1	CP	Last day for Attorney General to request annual report from county prosecutor of felony and misdemeanor cases.	309.15
August 1	BCC	Solid waste district fee report due to EPA on amount of fees collected and on fee expenditures for months of April - June.	3734.575
First Monday	CA	County auditor compiles general tax list of real and public utility property.	319.28
First Monday	CT	County treasurer pays to municipal corporations all monies from taxes levied and assessments made belonging to each municipal corporation.	321.33
First Monday	CA	County budget commission meets in the county auditor's office.	5705.27
Second Monday	CA	Tax Commissioner certifies preliminary assessment certificates regarding taxpayers with property in more than one county to the respective county auditors.	5711.25

<b>August</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
August 10	CA	County treasurer receives real property tax payments and settles with the auditor. The auditor calculates the payment due each subdivision and certifies those amounts to the treasurer. The treasurer then distributes the monies.	<b>321.24 &amp; 321.31</b>
Third Monday	CA	County auditor certifies, corrects, and delivers the personal property list to treasurer.	<b>319.29</b>
August 31	BCC	Final day that commissioners may increase dog and kennel registration fees as needed to pay all expenses for the administration of Chapter 955.	<b>955.14</b>
After August Settlement	CA	County auditor compiles list of all lands on which real and public utility taxes are delinquent. Duplicate of list delivered to county treasurer 30 days after settlement.	<b>5721.011</b>
After August Settlement	CA	Within 60 days of delivery of duplicate list of delinquent real and public utility property taxes to county treasurer, auditor must publish the delinquent land list once a week for two weeks. Prior to this, auditor prints a notice of forthcoming publication of delinquencies.	<b>5271.03</b>

<b>September</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
September 1	CP	County prosecutor must file annual report of felony and misdemeanor cases with the Attorney General (if requested by August 1).	<b>309.15</b>

<b>September</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
September 1	CA	County budget commission must complete its work and certify to the county commissioners its action and a copy of the budget. At the same time, the county auditor must estimate necessary tax rates and provides official certificate of estimated resources.	<b>5705.27 &amp; 5705.34-35</b>
First Monday	CT	County treasurer term of office begins.	<b>321.01</b>
First Monday	CA	Deadline for county auditor to make additions or deductions on the real and public utility property tax list as ordered by the board of revision or the Tax Commissioner.	<b>319.28</b>
First Monday	SH	Labor Day - legal holiday.	<b>1.14</b>
First Monday	CS	County sheriff certifies to the county commissioners the amount of fines and costs from criminal prosecutions collected in the prior year.	<b>311.16</b>
Second Monday	BCC	County commissioners certify water and sewer assessments and drainage maintenance assessments to the county auditors.	<b>6117.33</b>
September 10	CA	County auditor publishes in a newspaper the county budget commission's apportionment of the undivided local government fund to all units of government in the county and sends a copy to the Tax Commissioner.	<b>5747.51</b>
September 20	CA	Inter-county taxpayers pay their total tangible personal property tax liability. The second half payment is due from single county taxpayers. This date may be extended for 30 days.	<b>5719.03</b>

<b>October</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
October 1	BCC	County commissioners must pass a resolution authorizing the necessary tax levies as previously estimated by the county auditor and certify the resolution to the county auditor. This date can be extended if approved by the Tax Commissioner.	<b>5705.34</b>
October 1	BCC	Last day for shelters for victims of domestic violence to make application to county commissioners.	<b>3113.35</b>
October 1	CA	County auditor must deliver to county treasurer corrected general tax list of real and public utility property. This date is often extended to the first Monday of December if current levies will be on general election ballot or if tax reduction factors are not certified.	<b>319.28 &amp; 323.17</b>
October 1	BCC	Board of elections must notify county commissioners if they intend to increase compensation of poll workers during the next year.	<b>3501.28</b>
October 1	CR	The county recorder may submit to the county commissioners a written request that certain fees collected by the recorder be designated for the acquisition or maintenance of micrographic or other equipment or for contract services.	<b>317.321</b>
October 1	BCC	Last day for county veteran services commission to request a hearing before the county commissioners on its budget request for the ensuing year.	<b>5901.11</b>

<b>October</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
First Monday	CA	Tax Commissioner certifies values of railroad real and personal property to county auditor and railroads. The commissioner also certifies the personal property values for public utilities and interexchange telecommunication companies to county auditor and public utilities.	<b>5727.23</b>
Second Monday	SH	Columbus Day - legal holiday.	<b>1.14</b>
October 20	CT	If the balance in the treasurer's or prosecuting attorney's delinquent tax and assessment collection fund exceeds three times the amount deposited into the fund in the preceding year, the official may direct the county auditor to forgo the allocation of delinquent taxes and assessments to that officer's fund in the ensuing year.	<b>321.261</b>

<b>November</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
November 1	BCC	Solid waste district fees report due to EPA on amount of fees collected and on fee expenditures for the months of July - September.	<b>3734.575</b>
November 1	BCC	Progress reports and affirmative action plans must be filed with the Ohio Civil Rights Commission.	<b>4112.04</b>
November 1	CA	Bureau of Workers' Compensation provides county auditor with forms showing the estimated premium due from the county for the forthcoming policy year.	<b>4123.41</b>

<b>November</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
November 1	CoC	Clerk of courts submits request for an appropriation for auto title department if commissioners request it by June 1. Clerk may submit request independently.	<b>2303.29</b>
First Tuesday after the First Monday	SH	General Election Day - legal holiday from noon to 5:30 p.m.	<b>5.20</b>
November 11	SH	Veterans Day - legal holiday.	<b>1.14</b>
November 15	OTH	Month long period for the filing of the annual report of the county facilities review board with probate judge, prosecuting attorney, Ohio Department of Job and Family Services, and the Ohio Department of Rehabilitation and Correction begins.	<b>331.06</b>
November 15	BCC	County commissioners notify applying shelters for victims of domestic violence of eligibility for funds.	<b>3113.35</b>
November 30	OTH	The agricultural society (fair board) board of directors holds annual organizational meeting.	<b>1711.08</b>
Fourth Thursday	SH	Thanksgiving - legal holiday.	<b>1.14</b>

<b>December</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
December 1	CT	The treasurer and prosecuting attorney report to the county commissioners on the use of the money in the delinquent tax and assessment collection fund.	<b>321.261</b>
December 1	CA	Tax Commissioner shall certify the amount resulting from homestead exemption adjustments to the county auditor.	<b>323.152</b>
December 1	OTH	First day for the purchase of dog registrations for next year.	<b>955.01</b>

<b>December</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
December 15	OTH	Last day for county facilities review board to file annual report with probate judge, prosecuting attorney, Ohio Department of Job and Family Services, and the Ohio Department of Rehabilitation and Corrections.	<b>331.06</b>
December 15	BCC	If county recorder submits request that certain fees be designated for the acquisition or maintenance of micrographic or other equipment or contract services on October 1, the county commissioners must approve, reject, or modify the proposal and notify the recorder of their action.	<b>317.321</b>
December 25	SH	Christmas - legal holiday.	<b>1.14</b>
December 31	BCC	Annual report of the children services board must be filed with the county commissioners by the executive director.	<b>5153.14</b>
December 31	CA	Last day for payment of first half real and public utility property taxes unless the automatic statutory extension applies. The Tax Commissioner may grant an additional extension.	<b>323.12 &amp; 323.17</b>
December 31	BCC	Last day that the county can pay the full amount of annual premiums to the Bureau of Workers' Compensation.	<b>4123.41</b>
December 31	BCC	Certified statement of all fees, costs, penalties, percentages, allowances, and perquisites that have been due and not paid for more than one year must be filed with the county commissioners by the probate judge, auditor, treasurer, clerk of courts, sheriff, engineer, and recorder.	<b>325.31</b>
December 31	BCC	The county DD board submits its annual report.	<b>5126.05</b>

<b>December</b>			
<b>Day</b>	<b>County Official</b>	<b>Description</b>	<b>R.C. Citation</b>
December 31	CT	Any unallocated funds for shelters for victims of domestic violence are deposited in the state treasury's domestic violence shelters fund.	<b>3113.37</b>
December 31	CA	Last day that a continuing application for a homestead property tax reduction can be returned to the county auditor.	<b>323.153</b>
December 31	OTH	Fiscal year ends.	<b>9.34</b>
During December	BCC	County commissioners may dispose of balance in dog and kennel fund more than \$2,000 by paying the excess to a society for the prevention of cruelty to children and animals.	<b>955.27</b>
Before the end of the fiscal year	BCC	County commissioners revise the tax budget so that the total anticipated expenditures from any fund will not exceed the appropriations that may be made from any fund as certified by the county budget commission.	<b>5705.35</b>

