

923.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENT IN
GUERNSEY COUNTY, OHIO.

COLUMBUS, OHIO, January 9, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

924.

ROADS AND HIGHWAYS—COUNTY AUDITORS NOT ENTITLED TO
FEES FOR COUNTY ROAD ASSESSMENTS—COUNTY TREASURERS
ARE ENTITLED TO SUCH FEES—HOW COMPUTED AND PAID.

County auditors are not entitled to any fees whatsoever in connection with the collection of county road assessments. County treasurers are entitled to fees of one-half of one per cent on the amount of such collections, to be paid upon the warrant of the county auditor upon the general fund of the county, and not deducted from the special assessments.

COLUMBUS, OHIO, January 12, 1920.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Some time ago this department was in receipt of a letter from you requesting advice as follows:

“1. Can the auditor's and treasurer's fees for the collection of county special assessments be charged to the county general fund? It has been the custom to deduct the auditor's and treasurer's fees from the special assessments. This has resulted in a shortage in the property owners' share of the sinking funds as the county surveyor in making his assessments does not take into consideration the auditor's and treasurer's fees.

2. Can the county commissioners and surveyor make supplemental assessments? The surveyor makes up his estimated assessments and the commissioners have a hearing on them. Invariably the assessments are less than the property owners' share of the real cost of the improvement and less than the property owners' share of the bonds sold for the improvement. This results in deficits in the sinking fund.

3. If supplemental assessments cannot be made must the county or the township bear the deficits in which case it would be necessary to meet it by tax levy?

4. Another thing that we are confronted with is that the surveyor's estimate of the cost of an improvement does not always include sufficient drainage, approaches, etc. This means that these extras have been paid for in the past by the county alone. Supplemental assessments would enable the property owners to be charged with their share of these extras, if legal to make them. Could townships also be assessed for their proportion of the same?”