

was a firemen's relief and pension fund on October 1, 1965, shall annually, in the manner provided for making other municipal levies and in addition to all other levies authorized by law, levy a tax of three-tenths of one mill upon all the real and personal property as listed for taxation in the municipal corporation for the purpose of paying the firefighter employers' contribution and the municipal corporation's accrued liability for its former firemen's relief and pension fund and interest thereon, and of defraying the current operating expenses of the municipal corporation. The annual revenues derived from the tax shall be used in the following order:

(1) First, to pay the current firefighter employers' contribution and any interest related thereto;

(2) Second, to pay any accrued liability chargeable to the municipal corporation during the current calendar year for its former firemen's relief and pension fund and any interest related thereto;

(3) Third, to defray the current operating expenses of the municipal corporation.

~~Sec. 742.35. As used in this section, "calendar quarter" means the three-month period ending on the last day of March, June, September, or December.~~

Each employer shall pay its ~~annual~~ police officer employers' contribution and firefighter employers' contribution in ~~four equal installments promptly~~ monthly payments as provided in sections 742.33 and 742.34 of the Revised Code. ~~If an~~ The employer fails to shall make a each payment ~~on or before the date that is sixty days after the last day of the calendar quarter~~ not later than the last day of the month after the month for which the police officer or firefighter employee contributions were withheld. If an employer fails to make the payment installment by the date it is due, a penalty determined under section 742.352 of the Revised Code shall be assessed against the employer. In addition, interest on past due accounts and penalties may be charged at a rate determined by the board from the date the ~~installment payment~~ is due to the date of payment.

Upon certification by the board to the county auditor of an amount due from any employer within the county who is subject to this chapter, by reason of such employer's delinquency in making employer contribution payments to the fund ~~for past months~~, such amount shall be withheld from such employer from any funds in the hands of the county treasurer for distribution to such employer. Upon receipt of such certification, the county auditor shall draw a warrant against such funds in favor of the fund for the amount.

Sec. 742.37. The board of trustees of the Ohio police and fire pension