

As Introduced

**132nd General Assembly
Regular Session
2017-2018**

H. B. No. 82

Representative Ryan

A BILL

To amend section 321.26 of the Revised Code to 1
adjust the fees allowed to county treasurers for 2
collecting property taxes. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 321.26 of the Revised Code be 4
amended to read as follows: 5

Sec. 321.26. (A) The county treasurer, on settlement with 6
the county auditor, on or before the date prescribed for such 7
settlement or any lawful extension of such date, shall be 8
allowed as fees on all moneys collected by him on any tax- 9
~~duplicates other than the inheritance duplicate and on all~~ 10
~~moneys received by him as advance payments of personal and~~ 11
~~classified property taxes,~~qualifying collections the following 12
percentages: 13

(1) For settlement dates or any lawful extension of such 14
dates occurring before January 1, 2018: 15

(a) On the first one hundred thousand dollars, two and 16
nine thousand nine hundred forty-seven ten-thousandths of one 17
per cent; 18

~~(2)~~ (b) On the next two million dollars, nine thousand
nine hundred eighty-two ten-thousandths of one per cent;

~~(3)~~ (c) On the next two million dollars, seven thousand
nine hundred eighty-six ten-thousandths of one per cent;

~~(4)~~ (d) On all further sums, one thousand nine hundred
ninety-six ten-thousandths of one per cent.

(2) For settlement dates or any lawful extension of such
dates occurring on or after January 1, 2018:

(a) On the first five million dollars or an amount as
adjusted pursuant to division (B) of this section, nine thousand
four hundred ninety-five ten-thousandths of one per cent;

(b) On all further sums, one thousand nine hundred ninety-
six ten-thousandths of one per cent.

If qualifying collections for a year are less than five
million dollars or the amount as adjusted under division (B) of
this section, the fee shall equal the product of five million
dollars or that adjusted amount, as applicable, multiplied by
nine thousand four hundred ninety-five ten-thousandths of one
per cent.

(B) In January of each year, beginning in 2019, if the sum
of qualifying charges for all counties in the preceding year
exceeded the sum of qualifying charges for all counties in the
second preceding year, the tax commissioner shall multiply the
percentage by which that sum increased, rounded to the nearest
one-tenth of one per cent, by the dollar amount described in
division (A) (2) (a) of this section that is applicable to the
preceding year.

For settlement dates or any lawful extension of such dates

occurring in 2019 or any year thereafter, the tax commissioner 47
shall adjust the dollar amount described in division (A) (2) (a) 48
of this section applicable to the preceding year by adding the 49
resulting product to that dollar amount and rounding the 50
resulting sum to the nearest ten thousand dollars. That adjusted 51
amount shall apply to each year beginning in the calendar year 52
in which the commissioner makes such an adjustment and to each 53
ensuing calendar year until a calendar year in which the 54
commissioner makes a new adjustment under this division. 55

The tax commissioner shall not make an adjustment under 56
this division for a year in which the qualifying charges in the 57
preceding year did not exceed the qualifying charges in the 58
second preceding year, the rounded percentage calculated under 59
this division does not exceed zero per cent, or the rounded 60
resulting sum equals zero. 61

On or before the first day of February of each year, the 62
tax commissioner shall certify to each county auditor and county 63
treasurer the dollar amount under division (A) (2) (a) of this 64
section applicable to settlement dates or any lawful extension 65
of such dates occurring in that year. 66

(C) In the event any settlement prescribed by law is not 67
made on or before the date prescribed by law for such 68
settlement, on or before the dates prescribed by any lawful 69
extension thereof, the aggregate compensation allowed to the 70
county treasurer shall be reduced one per cent for each day such 71
settlement is delayed after the prescribed date. No penalty 72
shall apply in the event the auditor and treasurer grant all 73
requests for advances up to ninety per cent of the settlement 74
pursuant to section 321.34 of the Revised Code. The compensation 75
allowed in accordance with this section on settlements made on 76

or before the dates prescribed by law, or the reduced 77
compensation allowed in accordance with this section on 78
settlements made after the date prescribed by law or any lawful 79
extension of such date, shall be apportioned ratably by the 80
auditor and deducted from the shares or portion of the revenue 81
payable to the state as well as to the county, township, 82
corporations, and school districts. On all other moneys 83
collected by the treasurer as fees or as advance payments, 84
except moneys received from the treasurer of state, ~~his~~ the 85
treasurer's predecessors in office, ~~his~~ the treasurer's legal 86
representatives, or the sureties of such predecessors, and 87
except moneys received from the proceeds of the bonds of the 88
county or of any municipal corporation, five-tenths per cent, to 89
be paid upon the warrant of the auditor out of the general fund 90
of the county. 91

(D) As used in this section: 92

(1) "Qualifying collections" means moneys collected by a 93
county treasurer on any tax duplicates other than the 94
inheritance tax duplicate. 95

(2) "Qualifying charges" means taxes charged and payable 96
against real and public utility property for the current tax 97
year after making the reduction required by section 319.301 of 98
the Revised Code. 99

Section 2. That existing section 321.26 of the Revised 100
Code is hereby repealed. 101