



# Ohio Legislative Service Commission

## Bill Analysis

Alyssa Bethel

### H.B. 252

131st General Assembly  
(As Introduced)

**Reps.** Hackett and Ryan, Hambley, Rezabek, Perales, Dever

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## BILL SUMMARY

- Adjusts the schedule of fees allowed to a county treasurer, upon settlement with a county auditor, on moneys collected on any tax duplicate other than the inheritance duplicate.

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## CONTENT AND OPERATION

### Schedule of fees allowed to county treasurer

Under continuing law, county treasurers collect real and public utility property tax payments twice per year. Each treasurer then settles with a county auditor for the amount collected. On settlement with the county auditor, the treasurer is allowed a prescribed amount of the collections as fees in compensation for the treasurer's services. The bill changes the amount of fees the treasurer is allowed for settlements with the county auditor that occur on or after January 1, 2016.

Under continuing law, for settlement dates occurring in 2015 or before, the treasurer may retain the following amounts:

Settlement dates before January 1, 2016	
First \$100,000 in collections	2.9947%
Next \$2 million in collections	0.9982%
Next \$2 million in collections	0.7986%
All further collections	0.1996%

Under the bill, beginning January 1, 2016, the treasurer may retain 0.9495% of the first \$5 million in collections (or an adjusted amount as discussed below), and 0.1996% of all sums exceeding \$5 million (or the adjusted amount). If the amount of qualifying

collections for a year is less than \$5 million (or the adjusted amount), the treasurer may retain as a fee 0.9495% of \$5 million (or the adjusted amount).<sup>1</sup>

### **Adjustment to \$5 million used for calculation of fee**

Beginning in 2017, in January of each year, if the sum of qualifying charges<sup>2</sup> for all counties in the preceding calendar year exceeds the sum of those charges for all counties in the second preceding calendar year, the Tax Commissioner must adjust the \$5 million figure used to calculate the fee by increasing it proportionally to the increase in qualifying charges from the preceding year to the second preceding year. To do this, the Commissioner must multiply the percentage of increase of qualifying charges – rounded to the nearest 0.1% – by \$5 million, then add the resulting figure – rounded to the nearest \$100,000 – to \$5 million.

An adjusted amount applies in each calendar year following the year in which the adjustment was first made until a year in which the Commissioner makes a new adjustment. The bill specifies that the Commissioner may not make an adjustment for a year in which the qualifying charges in the preceding year did not exceed the qualifying charges in the second preceding year, or if the rounded percentage calculated as stated above does not exceed 0% or the rounded resulting sum equals \$0.

When an adjustment is necessary, the Commissioner must, on or before February 1, certify the adjusted amount to each county auditor and county treasurer.<sup>3</sup>

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## **HISTORY**

<b>ACTION</b>	<b>DATE</b>
Introduced	06-10-15

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<sup>1</sup> R.C. 321.26(A)(2).

<sup>2</sup> As used in the bill, "qualifying charges" means taxes charged and payable against real and public utility property for the current tax year after making the carryover property reduction under R.C. 319.301.

<sup>3</sup> R.C. 321.26(B).

