

As Introduced

**128th General Assembly
Regular Session
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H. B. No. 404

Representative Bolon

**Cosponsors: Representatives Domenick, Evans, Fende, Letson,
Williams, B., Yuko**

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A B I L L

To amend section 321.26 of the Revised Code to 1
increase county treasurer fees for property tax 2
collection and to modify how those fees are to be 3
computed. 4

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

Section 1. That section 321.26 of the Revised Code be amended 5
to read as follows: 6

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

(1) For collection of taxes on the general personal property 14
duplicate and amounts received as advance payments of personal 15
property taxes, the treasurer shall receive the following 16
percentages: 17

~~(1)(a)~~ On the first one hundred thousand dollars, two and 18

nine thousand nine hundred forty-seven ten-thousandths of one per cent; 19
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~~(2)(b)~~ On the next two million dollars, nine thousand nine hundred eighty-two ten-thousandths of one per cent; 21
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~~(3)(c)~~ On the next two million dollars, seven thousand nine hundred eighty-six ten-thousandths of one per cent; 23
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~~(4)(d)~~ On all further sums, one thousand nine hundred ninety-six ten-thousandths of one per cent. 25
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(2) For collection of taxes and assessments on the general duplicate of real and public utility property included in a settlement occurring in 2010, the treasurer shall receive the amount collected multiplied by the county fee factor. The county fee factor equals the average of the yearly county fee factors for tax years 2003 through 2006 multiplied by one hundred fifteen per cent. The yearly county fee factor for each of those years equals the average of the first-half fee factor and second-half fee factor. The first-half fee factor equals taxes charged and payable for a tax year multiplied by fifty-two and twenty-five one-hundredths per cent divided by the fees that would be allowed for collection of this amount if the fees were computed under division (A)(1) of this section. The second-half fee factor equals taxes charged and payable for a tax year multiplied by forty-two and seventy-five one-hundredths per cent divided by the fees that would be allowed for collection of this amount if the fees were computed under division (A)(1) of this section. 27
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For collections included in a settlement occurring in 2011 or thereafter, the treasurer shall receive the following: 44
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(a) For collections included in the settlement occurring under division (A) of section 321.24 of the Revised Code, an amount equal to one-half of the total fees the treasurer received in the immediately preceding year; 46
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(b) For collections included in the settlement occurring 50
under division (C) of section 321.24 of the Revised Code, an 51
amount equal to the difference between the fee factor product and 52
the amount determined under division (A)(2)(a) of this section. 53
Except as provided in divisions (A)(2)(b)(i) and (ii) of this 54
section, the fee factor product equals the total settlement amount 55
multiplied by the county fee factor for the preceding year. For 56
purposes of division (A)(2)(b) of this section, "total settlement 57
amount" means the total amount collected for which the county 58
treasurer settles under divisions (A) and (C) of section 321.24 of 59
the Revised Code. 60

(i) If the total settlement amount is greater than one 61
hundred six per cent of the total settlement amount for the 62
preceding year, the fee factor product equals the fees allowed for 63
the preceding year multiplied by the sum of one hundred six per 64
cent plus one-half of the difference between the percentage by 65
which the total settlement amount increased and six per cent. The 66
county fee factor for the year equals the fee factor product 67
divided by the total settlement amount. 68

(ii) If the total settlement amount is less than ninety-nine 69
per cent of the total settlement amount for the preceding year, 70
the fee factor product equals ninety-nine per cent of the fees 71
allowed for the preceding year minus one-fourth of the difference 72
between ninety-nine per cent and the percentage that the preceding 73
year's total settlement amount is of the current year's total 74
settlement amount. The county fee factor for the year equals the 75
fee factor product divided by the total settlement amount. 76

All fee factors calculated under division (A)(2) of this 77
section shall be rounded to the nearest one ten-thousandths of one 78
per cent. 79

(B) In the event any settlement prescribed by law is not made 80
on or before the date prescribed by law for such settlement, on or 81

before the dates prescribed by any lawful extension thereof, the 82
aggregate compensation allowed to the county treasurer shall be 83
reduced one per cent for each day such settlement is delayed after 84
the prescribed date. No penalty shall apply in the event the 85
auditor and treasurer grant all requests for advances up to ninety 86
per cent of the settlement pursuant to section 321.34 of the 87
Revised Code. The compensation allowed in accordance with this 88
section on settlements made on or before the dates prescribed by 89
law, or the reduced compensation allowed in accordance with this 90
section on settlements made after the date prescribed by law or 91
any lawful extension of such date, shall be apportioned ratably by 92
the auditor and deducted from the shares or portion of the revenue 93
payable to the state as well as to the county, township, 94
corporations, and school districts. On all other moneys collected 95
by the treasurer as fees or as advance payments, except moneys 96
received from the treasurer of state, ~~his~~ the treasurer's 97
predecessors in office, ~~his~~ the treasurer's legal representatives, 98
or the sureties of such predecessors, and except moneys received 99
from the proceeds of the bonds of the county or of any municipal 100
corporation, five-tenths per cent, to be paid upon the warrant of 101
the auditor out of the general fund of the county. 102

Section 2. That existing section 321.26 of the Revised Code 103
is hereby repealed. 104