

**As Introduced**

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

**H. B. No. 82**

**Representative Ryan**

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**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; 19  
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~~(3)~~ ~~(c)~~ On the next two million dollars, seven thousand  
nine hundred eighty-six ten-thousandths of one per cent; 21  
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~~(4)~~ ~~(d)~~ On all further sums, one thousand nine hundred  
ninety-six ten-thousandths of one per cent. 23  
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(2) For settlement dates or any lawful extension of such  
dates occurring on or after January 1, 2018: 25  
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(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; 27  
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(b) On all further sums, one thousand nine hundred ninety-  
six ten-thousandths of one per cent. 30  
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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. 32  
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(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. 38  
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For settlement dates or any lawful extension of such dates 46

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