

## **Tangible Personal Property Reimbursement Administrative Fees**

The Tangible Personal Property Reimbursement Auditor Fees spreadsheet lists the annual fee reimbursement for each jurisdiction within a county for tax years 2010 through 2018. Please note that the amounts listed are for the portion of each jurisdiction within your county.

We recommend you use the following process to allocate the fees. Add the House Bill 66 administrative fee for each taxing jurisdiction to the regular fees for that jurisdiction. Allocate the resulting total fees to be withheld from that taxing jurisdiction across all levies of the jurisdiction proportionally in the same manner you would allocate the regular fees.

On or before February 15<sup>th</sup> and August 10<sup>th</sup> of each year (under ORC 321.24 (A) and (C)), the county treasurer is to deduct **half** of the fee apportioned to each jurisdiction from the portion of revenue payable to the jurisdiction. The total amount of the administrative fee reimbursement should be distributed to the county general fund and the real estate assessment fund in the same proportions as the regular reimbursement fees.

The percentage rate of the administrative fee reimbursement under section 5751.20 was determined by total real and tangible property taxes collected, during calendar year 2004 (tax year 2003 real and public utility and 2004 business tangible collections). If total tax collections for all jurisdictions in the county were less than \$150 million in 2004, the rate used for the fee reimbursement was 1.1159 percent. Otherwise, it was 0.9659 percent. The 2010 administrative fee reimbursement equals the tax levy loss for each jurisdiction multiplied by the qualifying millage rate. Administrative fees for 2011 through 2018 are the product of 2010 administrative fees and the phase-out ratio listed in divisions (A)(1)(b) to (i) of section 5751.22 of the Revised Code. Levies which are no longer in place (and therefore no longer reimbursed) are included in the administrative fee calculation. No administrative fee should be taken in 2018.

The following counties had total 2004 tax collections over \$150 million:

Butler	Hamilton	Montgomery
Clermont	Lake	Stark
Cuyahoga	Lorain	Summit
Delaware	Lucas	Trumbull
Franklin	Mahoning	Warren
Greene	Medina	

If you have any questions or concerns about this certification, please contact Meghan Sullivan Homsher at [Meghan\\_Homsher@tax.state.oh.us](mailto:Meghan_Homsher@tax.state.oh.us) or (614) 995-4457.