

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

The Tangible Personal Property Reimbursement Administrative Fees spreadsheet lists the annual fee reimbursement for each jurisdiction within a county for tax years 2010 through 2016. 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/ House Bill 153 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.

Tangible personal property administrative fees for 2011 through 2016 equal fourteen-seventeenths of the administrative fee calculated for 2010 multiplied by 100% for 2011, 80% for 2012, 60% for 2013, 40% for 2014, 20% for 2015, and 0 for 2016.

Administrative fee calculations include political units which are no longer eligible for reimbursement on the loss of tangible personal property. 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 2016.

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 [TPP@tax.state.oh.us](mailto:TPP@tax.state.oh.us).