



Ohio Revised Code

Section 5747.501 Estimating and certifying amount for distribution into local government fund.

Effective: April 30, 2024

Legislation: House Bill 101

(A) On or before the twenty-fifth day of July of each year, the tax commissioner shall estimate and certify to each county auditor the amount to be distributed from the local government fund to each undivided local government fund during the following calendar year under section 5747.50 of the Revised Code. The estimate shall equal the sum of the separate amounts computed under divisions (B)(1) and (2) of this section.

(B)(1) The product obtained by multiplying the percentage described in division (B)(1)(a) of this section by the amount described in division (B)(1)(b) of this section.

(a) Each county's proportionate share of the total amount distributed to the counties from the local government fund and the local government revenue assistance fund during calendar year 2007. In each fiscal year, the amount distributed to any county undivided local government fund shall be an amount not less than eight hundred fifty thousand dollars. To the extent necessary to implement this minimum distribution requirement, the proportionate shares computed under this division shall be adjusted accordingly.

(b) The total amount distributed to counties from the local government fund and the local government revenue assistance fund during calendar year 2007 adjusted downward if, and to the extent that, total local government fund distributions to counties for the following year are projected to be less than what was distributed to counties from the local government fund and local government revenue assistance fund during calendar year 2007.

(2) The product obtained by multiplying the percentage described in division (B)(2)(a) of this section by the amount described in division (B)(2)(b) of this section.

(a) Each county's proportionate share of the state's population as reflected in the most recent federal decennial census or the federal government's most recent census estimates, whichever represents the



most recent year.

(b) The amount by which total estimated distributions from the local government fund during the immediately succeeding calendar year, less the total estimated amount to be distributed from the fund to municipal corporations under division (C) of section 5747.50 of the Revised Code during the immediately succeeding calendar year, exceed the total amount distributed to counties from the local government fund and local government revenue assistance fund during calendar year 2007.