



Ohio Revised Code

Section 321.26 Schedule of fees allowed county treasurer.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

(A) The county treasurer, on settlement with the county auditor, on or before the date prescribed for such settlement or any lawful extension of such date, shall be allowed as fees on all qualifying collections the following percentages:

(1) For settlement dates or any lawful extension of such dates occurring before January 1, 2018:

(a) On the first one hundred thousand dollars, two and nine thousand nine hundred forty-seven ten-thousandths of one per cent;

(b) On the next two million dollars, nine thousand nine hundred eighty-two ten-thousandths of one per cent;

(c) On the next two million dollars, seven thousand nine hundred eighty-six ten-thousandths of one per cent;

(d) On all further sums, one thousand nine hundred ninety-six ten-thousandths of one per cent.

(2) For settlement dates or any lawful extension of such dates occurring on or after January 1, 2018:

(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;

(b) On all further sums, one thousand nine hundred ninety-six ten-thousandths of one per cent.

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.



(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.

For settlement dates or any lawful extension of such dates occurring in 2019 or any year thereafter, the tax commissioner shall adjust the dollar amount described in division (A)(2)(a) of this section applicable to the preceding year by adding the resulting product to that dollar amount and rounding the resulting sum to the nearest ten thousand dollars. That adjusted amount shall apply to each year beginning in the calendar year in which the commissioner makes such an adjustment and to each ensuing calendar year until a calendar year in which the commissioner makes a new adjustment under this division.

The tax commissioner shall not make an adjustment under this division for a year in which the qualifying charges in the preceding year did not exceed the qualifying charges in the second preceding year, the rounded percentage calculated under this division does not exceed zero per cent, or the rounded resulting sum equals zero.

On or before the first day of February of each year, the tax commissioner shall certify to each county auditor and county treasurer the dollar amount under division (A)(2)(a) of this section applicable to settlement dates or any lawful extension of such dates occurring in that year.

(C) In the event any settlement prescribed by law is not made on or before the date prescribed by law for such settlement, on or before the dates prescribed by any lawful extension thereof, the aggregate compensation allowed to the county treasurer shall be reduced one per cent for each day such settlement is delayed after the prescribed date. No penalty shall apply in the event the auditor and treasurer grant all requests for advances up to ninety per cent of the settlement pursuant to section 321.34 of the Revised Code. The compensation allowed in accordance with this section on settlements made on or before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, shall be apportioned ratably by the auditor and deducted from the shares or



portion of the revenue payable to the state as well as to the county, township, corporations, and school districts. On all other moneys collected by the treasurer as fees or as advance payments, except moneys received from the treasurer of state, the treasurer's predecessors in office, the treasurer's legal representatives, or the sureties of such predecessors, and except moneys received from the proceeds of the bonds of the county or of any municipal corporation, five-tenths per cent, to be paid upon the warrant of the auditor out of the general fund of the county.

(D) As used in this section:

(1) "Qualifying collections" means moneys collected by a county treasurer on any tax duplicates, other than the inheritance tax duplicate, and property tax relief reimbursements paid to the county under sections 323.156 and 4503.068 and divisions (F) and (I) of section 321.24 of the Revised Code.

(2) "Qualifying charges" means taxes charged and payable against real and public utility property for the current tax year after making the reduction required by section 319.301 of the Revised Code.