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## ***Detailed Fiscal Analysis***

The bill requires county treasurers to provide a free duplicate tax bill, or a form containing substantially the same information, within 30 days of first and second half property tax bill distributions to individuals currently paying real property tax through an escrow account with a financial institution. If the request for the duplicate tax bill is after the 30 day period has lapsed, the county treasurer may charge an individual up to \$3 for the information.

Currently, all property tax bills are mailed to the property owner unless there is an agreement to pay such taxes through a financial institution. When such an agreement exists, the property taxes are billed directly to the mortgage provider.

### **Local Fiscal Effects**

The bill poses minor increases in expenditures for county governments. Nearly 2.1 million property owners in the state currently pay their property taxes through the lending institution. The volume of duplicate bills depends on property owner requests. In addition, once 30 days lapsed after the tax bills' distribution, the county treasurer may charge a nominal fee to reprint or provide a duplicate tax bill.

Lucas County currently is the only county to mail "PAID" statements to all taxpayers that pay property taxes through escrow. The county distributes 60,000 of these statements annually in October, although they are not duplicate tax bills. Their statement system took three days to program. The statement provides the necessary information to the taxpayer, but eliminates double payments because of format and time of distribution. In addition, the mailer format used is completely computerized, which is cheaper than the billing system, and is sorted by zip code for the cheaper bulk mailing rate. The mailer and postage costs for Lucas County in 1996 was \$20,600.

□ *LBO staff: Kerry Myford, Graduate Researcher*  
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