



Ohio Legislative Service Commission

Terry Steele

Fiscal Note & Local Impact Statement

Bill: [H.B. 492 of the 128th G.A.](#)

Date: June 2, 2010

Status: As Introduced

Sponsor: Rep. Coley

Local Impact Statement Procedure Required: No — No local cost

Contents: Eliminates the 200,000 population minimum for counties to employ delinquent real property tax collectors

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The bill eliminates the 200,000 minimum population threshold that determines which counties may employ delinquent real property tax collectors. According to 2008 United States Census Bureau estimates, there are 13 Ohio counties with populations greater than 200,000. This bill would allow all 88 counties to employ delinquent real property tax collectors.
- As under current law, the cost for employing these additional delinquent property tax collectors is to be apportioned by the county auditor among all the funds entitled to share in the distribution of the taxes.

Detailed Fiscal Analysis

The bill eliminates the 200,000 population requirement for employing delinquent real property tax collectors. According to United States Census Bureau estimates, there are 13 Ohio counties with populations greater than 200,000 that thus qualify to employ delinquent property tax collectors. The bill would therefore allow the remaining 75 counties to employ a delinquent real property tax collector. Counties that employ these individuals would presumably collect some or all of the delinquent tax owed. Of this amount, current law requires that 5% be deposited into the Delinquent Tax and Assessment Collection (DTAC) Fund for use by the county treasurer and prosecuting attorney. The cost to employ the additional delinquent property tax collectors would be shared among the county funds that receive property tax distributions.

HB0492IN / lb