



Ohio Revised Code

Section 5747.50 Apportioning local government fund to political subdivision or eligible taxing district.

Effective: October 10, 2018

Legislation: Senate Bill 299 - 132nd General Assembly

(A) As used in this section:

(1) "County's proportionate share of the calendar year 2007 LGF and LGRAF distributions" means the percentage computed for the county under division (B)(1)(a) of section 5747.501 of the Revised Code.

(2) "County's proportionate share of the total amount of the local government fund additional revenue formula" means each county's proportionate share of the state's population as determined for and certified to the county for distributions to be made during the current calendar year under division (B)(2)(a) of section 5747.501 of the Revised Code. If prior to the first day of January of the current calendar year the federal government has issued a revision to the population figures reflected in the estimate produced pursuant to division (B)(2)(a) of section 5747.501 of the Revised Code, such revised population figures shall be used for making the distributions during the current calendar year.

(3) "2007 LGF and LGRAF county distribution base available in that month" means the lesser of the amounts described in division (A)(3)(a) and (b) of this section, provided that the amount shall not be less than zero:

(a) The total amount available for distribution to counties from the local government fund during the current month.

(b) The total amount distributed to counties from the local government fund and the local government revenue assistance fund to counties in calendar year 2007 less the total amount distributed to counties under division (B)(1) of this section during previous months of the current calendar year.



(4) "Local government fund additional revenue distribution base available during that month" means the total amount available for distribution to counties during the month from the local government fund, less any amounts to be distributed in that month from the local government fund under division (B)(1) of this section, provided that the local government fund additional revenue distribution base available during that month shall not be less than zero.

(5) "Total amount available for distribution to counties" means the total amount available for distribution from the local government fund during the current month less the total amount available for distribution to municipal corporations during the current month under division (C) of this section.

(B) On or before the tenth day of each month, the tax commissioner shall provide for payment to each county an amount equal to the sum of:

(1) The county's proportionate share of the calendar year 2007 LGF and LGRAF distributions multiplied by the 2007 LGF and LGRAF county distribution base available in that month, provided that if the 2007 LGF and LGRAF county distribution base available in that month is zero, no payment shall be made under division (B)(1) of this section for the month or the remainder of the calendar year; and

(2) The county's proportionate share of the total amount of the local government fund additional revenue formula multiplied by the local government fund additional revenue distribution base available during that month.

Money received into the treasury of a county under this division shall be credited to the undivided local government fund in the treasury of the county on or before the fifteenth day of each month. On or before the twentieth day of each month, the county auditor shall issue warrants against all of the undivided local government fund in the county treasury in the respective amounts allowed as provided in section 5747.51 of the Revised Code, and the treasurer shall distribute and pay such sums to the subdivision therein.

(C)(1) As used in division (C) of this section:

(a) "Total amount available for distribution to municipalities during the current month" means the



difference obtained by subtracting one million dollars from the product obtained by multiplying the total amount available for distribution from the local government fund during the current month by the aggregate municipal share.

(b) "Aggregate municipal share" means the quotient obtained by dividing the total amount distributed directly from the local government fund to municipal corporations during calendar year 2007 by the total distributions from the local government fund and local government revenue assistance fund during calendar year 2007.

(2) On or before the tenth day of each month, the tax commissioner shall provide for payment from the local government fund to each municipal corporation an amount equal to the product derived by multiplying the municipal corporation's percentage of the total amount distributed to all such municipal corporations under this division during calendar year 2007 by the total amount available for distribution to municipal corporations during the current month.

(3) Payments received by a municipal corporation under this division shall be paid into its general fund and may be used for any lawful purpose.

(4) The amount distributed to municipal corporations under this division during any calendar year shall not exceed the amount distributed directly from the local government fund to municipal corporations during calendar year 2007. If that maximum amount is reached during any month, distributions to municipal corporations in that month shall be as provided in divisions (C)(1) and (2) of this section, but no further distributions shall be made to municipal corporations under division (C) of this section during the remainder of the calendar year.

(5) Upon being informed of a municipal corporation's dissolution, the tax commissioner shall cease providing for payments to that municipal corporation under division (C) of this section. The proportionate shares of the total amount available for distribution to each of the remaining municipal corporations under this division shall be increased on a pro rata basis.

The tax commissioner shall reduce payments under division (C) of this section to municipal corporations for which reduced payments are required under section 5747.502 of the Revised Code.



(D) Each municipal corporation which has in effect a tax imposed under Chapter 718. of the Revised Code shall, no later than the thirty-first day of August of each year, certify to the tax commissioner, on a form prescribed by the commissioner, the amount of income tax revenue collected and refunded by such municipal corporation pursuant to such chapter during the preceding calendar year, arranged, when possible, by the type of income from which the revenue was collected or the refund was issued. The municipal corporation shall also report the amount of income tax revenue collected and refunded on behalf of a joint economic development district or a joint economic development zone that levies an income tax administered by the municipal corporation and the amount of such revenue distributed to contracting parties during the preceding calendar year. The tax commissioner may withhold payment of local government fund moneys pursuant to division (C) of this section from any municipal corporation for failure to comply with this reporting requirement.

(E)(1) For the purposes of division (E) of this section:

(a) "Eligible taxing district" means a township, township fire district, or joint fire district for which the total taxable value of eligible power plants for tax year 2017 is at least thirty per cent less than the total taxable value of eligible power plants for tax year 2016.

(b) "Eligible power plant" means a power plant that is subject to the requirements of 10 C.F.R. part 73.

(c) "Total taxable value of eligible power plants" of an eligible taxing district means the total taxable value of the taxable property of eligible power plants apportioned to the district as shown in a preliminary assessment or amended preliminary assessment and listed on the tax list of real and public utility property.

(d) "Taxable property" has the same meaning as in section 5727.01 of the Revised Code.

(e) "Tax rate" of an eligible taxing district means one of the following:

(i) For townships, the sum of the rates of levies imposed under section 505.39, 505.51, or division (I), (J), (U), or (JJ) of section 5705.19 of the Revised Code and extended on the tax list of real and public utility property for tax year 2017, excluding any levy imposed at whatever rate is required to



raise a fixed sum of money;

(ii) For township fire districts and joint fire districts, the sum of the rates of levies extended on the tax list of real and public utility property for tax year 2017, excluding any levy imposed at whatever rate is required to raise a fixed sum of money.

(2) Each fiscal year from fiscal year 2018 through fiscal year 2028, the tax commissioner shall compute the following amount for each eligible taxing district:

(a) For fiscal years 2018 and 2019, the amount obtained by multiplying the eligible taxing district's tax rate by the difference obtained by subtracting (i) the total taxable value of eligible power plants of the district for tax year 2017 from (ii) the total taxable value of eligible power plants of the district for tax year 2016;

(b) For fiscal years 2020 through 2028, ninety per cent of the amount calculated for the district under division (E)(2)(a) or (b) of this section for the preceding fiscal year.

The commissioner shall certify the sum of the amounts calculated for all eligible taxing districts under this division for a fiscal year to the director of budget and management who, on or before the seventh day of each month of that fiscal year, shall transfer from the general revenue fund to the local government fund one-twelfth of the amount certified.

(3) On or before the tenth day of each month, the tax commissioner shall provide for payment to each county treasury in which an eligible taxing district is located an amount equal to one-twelfth of the amount computed for the district for that fiscal year under division (E)(2) of this section.

Money received into the treasury of a county under division (E) of this section shall be credited to the undivided local government fund in the treasury of the county on or before the fifteenth day of each month. On or before the twentieth day of each month, the county auditor shall issue warrants against the undivided local government fund for the amounts attributable to each eligible taxing district, and the treasurer shall distribute and pay such amounts to each eligible taxing district. Money received by a township fire district or joint fire district under this division shall be credited to the district's general fund and may be used for any lawful purpose of the district. Money received by



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a township under this division shall be credited to the township's general fund and shall be used for the purpose of funding fire, police, emergency medical, or ambulance services.