



Department of Taxation

Date: January 25, 2022

STATE OF OHIO DEPARTMENT OF TAXATION

In the matter of the certification)
of the dollar amount described in)
Section 321.26(A)(2)(a) of the Ohio)
Revised Code)

R.C. 321.26(B) requires the tax commissioner to consider and do the following:

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.

The sum of the qualifying charges for all counties in 2021 (\$20,905,832,871) exceeded the sum of the qualifying charges for all counties in 2020 (\$20,378,760,631).

Therefore, the Tax Commissioner hereby certifies to each county auditor and county treasurer \$5,840,000 as the dollar amount under division (A)(2)(a) of R.C. 321.26 applicable to settlement dates or any lawful extension of such dates occurring in 2022 and thereafter until a calendar year in which the tax commissioner makes a new adjustment under this division.

Pursuant to R.C. 321.26(B), each county auditor and county treasurer will be provided with a true copy of this journal entry.

/s/ Jeffrey McClain


Tax Commissioner