



County Auditors' Association of Ohio

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MEMORANDUM

State Biennial Budget Provisions of Interest to County Auditors & Effective Dates

- ❖ Multi-year and Permanent Dog Registration
 - County Commissioners must pass resolutions to set new registration rates to include the new multi-year registration options by August 31, 2013
 - Annual, multi-year and permanent dog tag registration period begins December 1, 2013 and runs through January 31, 2014

- ❖ Homestead Exemption Means Testing
 - Beginning with tax year 2014 new participants will be subject to a means test
 - For those turning 65 years of age in 2013,(or older) and those who are totally and permanently disabled in 2013 late applications must be filed no later than June 2, 2014
 - For the manufactured and mobile home tax, changes will go into effect for tax year 2015; owners must have received the exemption for tax year 2014 in order to take advantage of the grandfather provision

- ❖ Elimination of 10% and 2 1/2% rollbacks
 - No rollbacks will apply to additional, replacement and the increase portions of renewal levies passed after the August 2013 election
 - Elimination of the rollbacks on “non-qualified” levies first applies for tax year 2013; approved at the November 2013 election

- ❖ State Sales and Use Tax Increase of .25%
 - Effective September 1, 2013

- ❖ Sales Tax applies to magazine subscriptions and digital products
 - Effective January 1, 2014

- ❖ Little cigars to be taxed as Ohio tobacco product at 37%
 - Effective October 1, 2013

- ❖ Public Library Fund certification from Tax Commissioner to County Auditors
 - Changed from July 20th to July 25th

