
Betty Montgomery Auditor of State

Bulletin 2003-004

Date Issued: July 24, 2003

TO: County Commissioners
County Recorders
County Auditors
County Prosecutors

FROM: Betty Montgomery
Ohio Auditor of State

SUBJECT: County Recorder Fees and Housing Trust Fund Fees

This Bulletin addresses recent increases to the fees charged by county recorders, the collection of such fees, the accounting for such fees and the steps for remitting the fees to the State.

Increases to the Fees Collected by County Recorders

House Bill 95 (125th General Assembly) doubles the various fees county recorders collect. The legislation refers to the service fees that recorders currently charge as “base fees” and the increased fees to be levied on top of the “base fees” are called “housing trust fund fees.” The county recorders are to collect the housing trust fund fee in addition to the base fee for the services that county recorders perform. Again, the new housing trust fund fees are equal to the amounts currently charged in service fees by county recorders.

Effective Date for the Collection of the Housing Trust Fund Fees

The housing trust fund fees are to be collected beginning August 1, 2003. Questions have arisen regarding what date should be used to determine the rate charged for documents that have been mailed to the recorder’s office. There are at least three options: the postmark date, the date received by the recorder’s office, or the date and time the recorder’s office stamps on each document. Since the legislation does not provide definitive guidance as to the appropriate date, upon audit we will accept the guidance provided by the county prosecutor as long as it is in writing and applied consistently. Absent guidance from the county prosecutor, our Office will view the postmark date as the appropriate date to determine what service fees should be charged for documents mailed to the recorder’s office. Documents postmarked July 31, 2003 and before

including only the base fees may be accepted. Documents postmarked August 1, 2003 and after should include the base fee as well as the housing trust fund fee. If the county recorder does not receive a written opinion from the county prosecutor and intends to follow the postmark date, it will be incumbent upon the county recorder to note the postmark date for documents postmarked July 31, 2003 and before and to keep a record for auditing purposes.

Accounting for Collected Housing Trust Fund Fees

The housing trust fund fees collected as a result of the new legislation should be accounted for in an agency fund. County auditors may assign their own fund codes and Auditor of State approval is not required to create these new agency funds.

Process for Remitting the Housing Trust Fund Fees to the Treasurer of State

During the first thirty days of each calendar quarter, the county auditor shall pay to the treasurer of state all amounts that the county recorder collected as housing trust fund fees during the previous calendar quarter. If payment is made to the treasurer of state within the first thirty days of the quarter, the county auditor may retain an administrative fee of one per cent of the amount of the housing trust fund fees collected during the previous calendar quarter. This administrative fee is to be paid into the county's general fund.

Questions

Questions concerning this Bulletin should be addressed to the Local Government Services Division of the State Auditor's Office at (800) 345-2519. .

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Ohio Auditor of State