



Department of
Taxation

Revenue Accounting Division
PO Box 183077
Columbus, Ohio 43218-3077
(614) 466-7150 Fax (614) 995-0988
www.tax.ohio.gov

**ADAMS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Adams County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Adams County:**

CY 2024 Guaranteed Share (“base” share)	\$1,087,172
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,087,172

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Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**ALLEN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Allen County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Allen County:**

CY 2024 Guaranteed Share (“base” share)	\$4,484,479
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,484,479

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**ASHLAND COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ashland County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Ashland County:**

CY 2024 Guaranteed Share (“base” share)	\$2,103,241
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,103,241

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**ASHTABULA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ashtabula County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Ashtabula County:**

CY 2024 Guaranteed Share (“base” share)	\$4,072,287
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,072,287

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**ATHENS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Athens County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Athens County:**

CY 2024 Guaranteed Share (“base” share)	\$2,422,833
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,422,833

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**AUGLAIZE COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Auglaize County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Auglaize County:**

CY 2024 Guaranteed Share (“base” share)	\$1,907,570
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,907,570

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**BELMONT COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Belmont County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Belmont County:**

CY 2024 Guaranteed Share (“base” share)	\$2,893,324
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,893,324

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**BROWN COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Brown County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Brown County:**

CY 2024 Guaranteed Share (“base” share)	\$1,561,712
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,561,712

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**BUTLER COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Butler County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Butler County:**

CY 2024 Guaranteed Share (“base” share)	\$12,961,973
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$12,961,973

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**CARROLL COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Carroll County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Carroll County:**

CY 2024 Guaranteed Share (“base” share)	\$1,122,898
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,122,898

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**CHAMPAIGN COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Champaign County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Champaign County:**

CY 2024 Guaranteed Share (“base” share)	\$1,487,194
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,487,194

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**CLARK COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clark County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Clark County:**

CY 2024 Guaranteed Share (“base” share)	\$5,876,493
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,876,493

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**CLERMONT COUNTY
CALENDAR YEAR 2024 ESTIMATE
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clermont County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Clermont County:**

CY 2024 Guaranteed Share (“base” share)	\$6,783,169
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$6,783,169

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**CLINTON COUNTY
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clinton County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Clinton County:**

CY 2024 Guaranteed Share (“base” share)	\$1,596,761
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,596,761

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**COLUMBIANA COUNTY
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In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Columbiana County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Columbiana County:**

CY 2024 Guaranteed Share (“base” share)	\$4,426,501
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,426,501

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**COSHOCTON COUNTY
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July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Coshocton County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Coshocton County:**

CY 2024 Guaranteed Share (“base” share)	\$1,488,159
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,488,159

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Columbus, Ohio 43218-3077
(614) 466-7150 Fax (614) 995-0988
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**CRAWFORD COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Crawford County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Crawford County:**

CY 2024 Guaranteed Share (“base” share)	\$1,933,266
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,933,266

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**CUYAHOGA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Cuyahoga County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Cuyahoga County:**

CY 2024 Guaranteed Share (“base” share)	\$67,445,444
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$67,445,444

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**DARKE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Darke County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Darke County:**

CY 2024 Guaranteed Share (“base” share)	\$2,175,410
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,175,410

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**DEFIANCE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Defiance County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Defiance County:**

CY 2024 Guaranteed Share (“base” share)	\$1,598,731
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,598,731

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Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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**DELAWARE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Delaware County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Delaware County:**

CY 2024 Guaranteed Share (“base” share)	\$4,312,174
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,312,174

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

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**ERIE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Erie County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Erie County:**

CY 2024 Guaranteed Share (“base” share)	\$3,368,000
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,368,000

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**FAIRFIELD COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fairfield County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Fairfield County:**

CY 2024 Guaranteed Share (“base” share)	\$4,890,279
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,890,279

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**FAYETTE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fayette County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Fayette County:**

CY 2024 Guaranteed Share (“base” share)	\$1,136,751
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,136,751

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**FRANKLIN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Franklin County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Franklin County:**

CY 2024 Guaranteed Share (“base” share)	\$45,508,854
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$45,508,854

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**FULTON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fulton County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Fulton County:**

CY 2024 Guaranteed Share (“base” share)	\$1,675,523
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,675,523

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**GALLIA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Gallia County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Gallia County:**

CY 2024 Guaranteed Share (“base” share)	\$1,272,588
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,272,588

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**GEAUGA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Geauga County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Gauga County:**

CY 2024 Guaranteed Share (“base” share)	\$4,134,647
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,134,647

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**GREENE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Greene County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Greene County:**

CY 2024 Guaranteed Share (“base” share)	\$5,948,578
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,948,578

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**GUERNSEY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Guernsey County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Guernsey County:**

CY 2024 Guaranteed Share (“base” share)	\$1,604,351
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,604,351

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**HAMILTON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hamilton County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Hamilton County:**

CY 2024 Guaranteed Share (“base” share)	\$49,403,519
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$49,403,519

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**HANCOCK COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hancock County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Hancock County:**

CY 2024 Guaranteed Share (“base” share)	\$3,198,252
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,198,252

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Revenue Accounting Division
PO Box 183077
Columbus, Ohio 43218-3077
(614) 466-7150 Fax (614) 995-0988
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**HARDIN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hardin County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Hardin County:**

CY 2024 Guaranteed Share (“base” share)	\$1,258,136
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,258,136

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Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**HARRISON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Harrison County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Harrison County:**

CY 2024 Guaranteed Share (“base” share)	\$722,034
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$722,034

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**HENRY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Henry County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Henry County:**

CY 2024 Guaranteed Share (“base” share)	\$1,167,100
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,167,100

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**HIGHLAND COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Highland County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Highland County:**

CY 2024 Guaranteed Share (“base” share)	\$1,563,534
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,563,534

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**HOCKING COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hocking County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Hocking County:**

CY 2024 Guaranteed Share (“base” share)	\$1,097,439
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,097,439

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**HOLMES COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Holmes County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Holmes County:**

CY 2024 Guaranteed Share (“base” share)	\$1,462,447
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,462,447

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**HURON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Huron County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Huron County:**

CY 2024 Guaranteed Share (“base” share)	\$2,381,006
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,381,006

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**JACKSON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Jackson County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Jackson County:**

CY 2024 Guaranteed Share (“base” share)	\$1,298,920
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,298,920

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**JEFFERSON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Jefferson County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Jefferson County:**

CY 2024 Guaranteed Share (“base” share)	\$3,116,026
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,116,026

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**KNOX COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Knox County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Knox County:**

CY 2024 Guaranteed Share (“base” share)	\$2,122,659
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,122,659

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**LAKE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lake County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Lake County:**

CY 2024 Guaranteed Share (“base” share)	\$9,448,398
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$9,448,398

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**LAWRENCE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lawrence County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Lawrence County:**

CY 2024 Guaranteed Share (“base” share)	\$2,520,266
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,520,266

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**LICKING COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Licking County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Licking County:**

CY 2024 Guaranteed Share (“base” share)	\$5,669,627
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,669,627

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**LOGAN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Logan County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Logan County:**

CY 2024 Guaranteed Share (“base” share)	\$1,782,745
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,782,745

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**LORAIN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lorain County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Lorain County:**

CY 2024 Guaranteed Share (“base” share)	\$11,371,259
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$11,371,259

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**LUCAS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lucas County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Lucas County:**

CY 2024 Guaranteed Share (“base” share)	\$19,798,525
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$19,798,525

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**MADISON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Madison County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Madison County:**

CY 2024 Guaranteed Share (“base” share)	\$1,598,691
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,598,691

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Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**MAHONING COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Mahoning County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Mahoning County:**

CY 2024 Guaranteed Share (“base” share)	\$10,720,929
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$10,720,929

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**MARION COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Marion County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Marion County:**

CY 2024 Guaranteed Share (“base” share)	\$2,643,692
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,643,692

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**MEDINA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Medina County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Medina County:**

CY 2024 Guaranteed Share (“base” share)	\$5,717,121
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,717,121

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**MEIGS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Meigs County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Meigs County:**

CY 2024 Guaranteed Share (“base” share)	\$941,944
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$941,944

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**MERCER COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Mercer County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Mercer County:**

CY 2024 Guaranteed Share (“base” share)	\$1,648,725
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,648,725

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**MIAMI COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Miami County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Miami County:**

CY 2024 Guaranteed Share (“base” share)	\$4,068,974
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,068,974

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**MONROE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Monroe County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Monroe County:**

CY 2024 Guaranteed Share (“base” share)	\$606,732
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$606,732

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**MONTGOMERY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Montgomery County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Montgomery County:**

CY 2024 Guaranteed Share (“base” share)	\$25,160,153
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$25,160,153

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**MORGAN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Morgan County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Morgan County:**

CY 2024 Guaranteed Share (“base” share)	\$574,785
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$574,785

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**MORROW COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Morrow County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Morrow County:**

CY 2024 Guaranteed Share (“base” share)	\$1,219,894
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,219,894

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**MUSKINGUM COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Muskingum County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Muskingum County:**

CY 2024 Guaranteed Share (“base” share)	\$3,408,385
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,408,385

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**NOBLE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Noble County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Noble County:**

CY 2024 Guaranteed Share (“base” share)	\$512,902
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$512,902

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

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**OTTAWA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ottawa County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Ottawa County:**

CY 2024 Guaranteed Share (“base” share)	\$1,685,317
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,685,317

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

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**PAULDING COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Paulding County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Paulding County:**

CY 2024 Guaranteed Share (“base” share)	\$804,917
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$804,917

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**PERRY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Perry County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Perry County:**

CY 2024 Guaranteed Share (“base” share)	\$1,337,780
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,337,780

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**PICKAWAY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Pickaway County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Pickaway County:**

CY 2024 Guaranteed Share (“base” share)	\$2,052,038
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,052,038

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Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**PIKE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Pike County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Pike County:**

CY 2024 Guaranteed Share (“base” share)	\$1,061,514
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,061,514

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**PORTAGE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Portage County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Portage County:**

CY 2024 Guaranteed Share (“base” share)	\$6,028,517
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$6,028,517

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**PREBLE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Preble County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Preble County:**

CY 2024 Guaranteed Share (“base” share)	\$1,656,937
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,656,937

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

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**PUTNAM COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Putnam County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Putnam County:**

CY 2024 Guaranteed Share (“base” share)	\$1,380,032
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,380,032

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**RICHLAND COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Richland County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Richland County:**

CY 2024 Guaranteed Share (“base” share)	\$5,350,592
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,350,592

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**ROSS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ross County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Ross County:**

CY 2024 Guaranteed Share (“base” share)	\$2,930,659
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,930,659

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**SANDUSKY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Sandusky County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Sandusky County:**

CY 2024 Guaranteed Share (“base” share)	\$2,516,377
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,516,377

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**SCIOTO COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Scioto County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Scioto County:**

CY 2024 Guaranteed Share (“base” share)	\$3,215,957
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,215,957

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**SENECA COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Seneca County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Seneca County:**

CY 2024 Guaranteed Share (“base” share)	\$2,454,579
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,454,579

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**SHELBY COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Shelby County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Shelby County:**

CY 2024 Guaranteed Share (“base” share)	\$1,933,482
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,933,482

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**STARK COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Stark County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Stark County:**

CY 2024 Guaranteed Share (“base” share)	\$15,966,279
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$15,966,279

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**SUMMIT COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Summit County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Summit County:**

CY 2024 Guaranteed Share (“base” share)	\$22,959,830
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$22,959,830

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**TRUMBULL COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Trumbull County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Trumbull County:**

CY 2024 Guaranteed Share (“base” share)	\$9,195,948
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$9,195,948

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

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**TUSCARAWAS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Tuscarawas County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Tuscarawas County:**

CY 2024 Guaranteed Share (“base” share)	\$3,554,391
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$3,554,391

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**UNION COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Union County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Union County:**

CY 2024 Guaranteed Share (“base” share)	\$1,592,019
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,592,019

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**VAN WERT COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Van Wert County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Van Wert County:**

CY 2024 Guaranteed Share (“base” share)	\$1,219,407
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,219,407

Statutorily, the Public Library Fund (PLF) receives 1.7 percent of all state General Revenue Fund tax sources. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). Displayed in the table above are the full year CY 2023 estimated PLF distributions. Additionally, the displayed amounts are net of transfers to the Library for the Blind and the Ohio Public Library Information Network (OPLIN). These transfers are also contained in HB 33 of the 135th GA and are for the FY 2024-2025 biennium.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2024. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2024 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2023, we will issue an updated entitlement estimate for calendar year 2024.

If you have any questions concerning the PLF, please contact Andrew Coulter of Revenue Accounting (614-466-7150) for payment questions or Kenneth Frey of Tax Analysis (614-995-0116) for questions on the forecast.



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**VINTON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Vinton County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Vinton County:**

CY 2024 Guaranteed Share (“base” share)	\$480,955
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$480,955

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**WARREN COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Warren County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Warren County:**

CY 2024 Guaranteed Share (“base” share)	\$5,997,748
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,997,748

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**WASHINGTON COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Washington County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Washington County:**

CY 2024 Guaranteed Share (“base” share)	\$2,542,367
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$2,542,367

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**WAYNE COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wayne County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Wayne County:**

CY 2024 Guaranteed Share (“base” share)	\$4,565,920
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$4,565,920

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**WILLIAMS COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Williams County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Williams County:**

CY 2024 Guaranteed Share (“base” share)	\$1,571,901
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$1,571,901

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**WOOD COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wood County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Wood County:**

CY 2024 Guaranteed Share (“base” share)	\$5,323,037
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$5,323,037

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**WYANDOT COUNTY
CALENDAR YEAR 2024 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2023

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wyandot County, the initial estimated Public Library Fund (PLF) entitlement for calendar year 2024.

**Calendar Year 2024 Estimated Entitlement from
the Public Library Fund
Wyandot County:**

CY 2024 Guaranteed Share (“base” share)	\$918,075
CY 2024 Share of Excess (+,-) (“equalization” share)	\$0.00
CY 2024 Estimated Entitlement	\$918,075

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