

# **COUNTY GOVERNMENT IN OHIO**

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**Local Government Law**

Prepared for

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By

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# **COUNTY GOVERNMENT IN THE U.S.**

## **THE “ROOTS” OF COUNTY GOVERNMENT**

Counties trace their roots to the English shire of a thousand years ago. Serving a dual function, the shire acted as the administrative arm of the national government as well as the citizen's local government.

The term “county”, however, goes back much further in the evolution of organized government. In Ancient Rome, those who came together to govern and care for their region were referred to as the “comitatus”, literally translated, the “companions”. This later appears in French as “comte,” which translated means county. Some believe that this was passed on to England with the Norman Conquest in 1066, however, the term shire continued to be used in England until the 15<sup>th</sup> Century.

## **COUNTY CHARACTERISTICS**

Forty-eight of the fifty states have operational county governments. In Alaska counties are called boroughs. In Louisiana counties are referred to as parishes. Connecticut and Rhode Island are divided into geographic regions called counties, but they do not have functioning governments.

Hawaii and Delaware each have the fewest number of counties (3). Texas has the largest number of counties (254). In addition to the 3,035 counties across the country, there are 31 city-county governments (i.e., cities that have consolidated government functions with their surrounding counties). Denver, New York, Indianapolis and San Francisco are examples of this type of local government structure.

Counties vary greatly in size and population. They range in area from 67 to 227,559 square kilometers (i.e., Arlington County, Virginia and the North Slope, Alaska). Similarly, the population of counties varies tremendously from Loving County, Texas, with its 140 residents, to Los Angeles County, California, which is home to 9,213,533 people.

## **BASIC FORMS OF COUNTY GOVERNMENT**

In the U.S. there are three basic structural forms of county government. Under all three, many administrative responsibilities are vested by state constitution or statute in independently elected row officers such as the clerk, coroner, sheriff, treasurer and others.

## **Commission Form**

The distinguishing feature of this type of structure is the fact that legislative authority (e.g., power to enact ordinances and adopt budgets) and executive powers (e.g., to administer policies and appoint county employees) are exercised jointly by an elected commission or board of supervisors. Although governing body members are most frequently called commissioners or supervisors, these are not universal titles. Governing body members in Louisiana, for example, are called parish police jurors. The county governing body in most New Jersey counties is the board of chosen freeholders.

## **Commission/Administrator Form**

Under this form, the county board of commissioners appoints an administrator who serves at its pleasure. That individual may be vested with a broad range of powers, including the authority to hire/fire department heads and formulate a budget.

## **Council-Executive Form**

The separation of powers principle underlies this structural form of county government. A county executive is often the chief administrative officer of the county. Typically, the county executive has the authority to veto ordinances or resolutions enacted by the county board and may hire/fire department heads.

Although a majority of counties still operate under the commission form of county government, more than 40 percent have shifted to either the county administrator or the elected executive forms of county government.

## **HISTORY OF THE “OHIO COUNTRY”**

In 1670 the French explorer Robert LaSalle claimed what is now Ohio for France. This claim continued for nearly 100 years, during which the French and British fought over ownership of the territory during what is referred to as the French and Indian Wars. In 1763, with the signing of the Treaty of Paris, the French and Indian War ended, and France ceded all of the lands west of the Allegheny Mountains to the British. This territory later became known as the Northwest Territory and includes the present states of Ohio, Indiana, Michigan, Illinois, and Wisconsin.

During the American Revolution there was relatively minor military activity in the Ohio country. British, with help from their Indian allies attempted several attacks on settlements in an effort to remove them from the land, but eventually a successful campaign by George Rogers Clark secured the territory for the Americans, and this opened the territory for additional settlement.

The second Treaty of Paris in 1783, which officially ended the American Revolution, gave the land to the United States. Immediately squabbles arose over the Northwest Territory by the states of New York, Virginia, Massachusetts and Connecticut. All of these states claimed some of the lands in the territory under the terms of various previous charters from the King.

To bring order out of the chaos, Congress passed the Land Ordinance of 1785. It provided for the division of the land into townships. Each township was to be six miles square and divided into 36 sections, each containing 640 acres. One section was reserved for schools and one for religious purposes. The selling price of the other land was set a \$1.00 per acre.

## **ESTABLISHMENT OF COUNTIES IN OHIO**

Prior to statehood several Ohio counties had already been organized under the Provisions of the Northwest Ordinance of 1787. Washington County became Ohio's first county in 1788. Hamilton County was established in 1790, followed by Adams and Jefferson County (1797) and Ross County (1798). When Ohio joined the Union in 1803, the new state already was comprised of 17 counties. All of these counties were established by the Governor of the Northwest Territory. Under Ohio's first Constitution new counties could be formed under Article 7, Section 3 of the Constitution of 1802 as follows:

No new county shall be established by the General Assembly, which shall reduce the county or counties, or either of them, from which it shall be taken, to less contents than **four hundred square miles**; nor shall any county be laid off, of less contents. Every new county, as to the right of suffrage and representation, shall be considered as a part of the county or counties from which it was taken until entitled by numbers to the right of representation.

Under the 1851 Constitution (Article 2, Section 30) the following new provision of the Ohio Constitution became effective concerning the formation of counties:

No new county shall contain less than **four hundred square miles** of territory, nor, shall any county be reduced below that amount; and all laws creating new counties, **changing county lines**, or **removing county seats**, shall, before taking effect, be submitted to the electors of the several counties to be affected thereby, at the next general election after the passage thereof, and be adopted by a **majority of all the electors** voting at such election, in each of said counties; but any county now or hereafter containing **one hundred thousand inhabitants**, may be divided, whenever a **majority of the voters** residing in each of the proposed divisions, shall approve of the law passed for that purpose; but no town or city within the same, shall be divided, nor, shall either of the divisions contain **less than twenty thousand inhabitants**.

Ohio's last two counties, Vinton and Noble, were established in 1850 and 1851 by the General Assembly. Ohio law still contains the following provisions concerning the formation of new counties, the combination of counties, or the relocation of county seats:

**301.01 Petition relating to new county or county seat.**

When a petition, memorial, or remonstrance is presented to the general assembly for or against the erection of a new county, or for the location or relocation of a county seat, the petitioners must be eighteen years of age and resident taxpayers or voters within the several townships in which they reside. The petition shall set forth the name of the township and county in which the petitioners reside, and that their residence is within or out of the bounds of the proposed new county, as the case may be. The foregoing requirements shall be proven by the certificate of a township clerk or by the oath of a respectable freeholder or voter, certified by a person authorized to administer oaths. Such certificate or oath shall specify on the petition, memorial, or remonstrance the number of signers there were to such paper at the time of certifying.

**301.02 Notice of intention to present petition.**

Previous to the presentation of a petition to the general assembly praying that a new county be erected, or for the location or relocation of a county seat, notice of the intention to present such petition shall be given, at least thirty days before the ensuing session of the general assembly, by advertisement in a newspaper published in each county from which such new county is intended to be taken. If no paper is printed within the county, notice shall be given by advertisement affixed to the door of the house where courts are held for such county, for such period of thirty days. The notice shall set forth the boundary lines of the new county, or the place where it is proposed to locate such county seat.

**301.03 Maximum circulation time for petition.**

No petition, memorial, or remonstrance, relative to the erection of a new county, or the change of a county seat, that has been in circulation a longer time than six months previous to the beginning of the session at which it is presented shall be received by the general assembly, nor shall any names of petitioners be written on a separate paper or sheet and attached to such petition, memorial, or remonstrance.

At the time such petition or memorial is presented, the speaker of the house of representatives or president of the senate, to which it is offered, shall inquire whether notice has been given as required by section 301.02 of the Revised Code, and whether such petition or memorial has been a longer time in circulation than is allowed by this section. If satisfactory proof of such requirements is produced, the petition or memorial shall be received, and not otherwise.

**301.04 Petition must show desired location of seat of justice.**

All persons petitioning the general assembly for the erection of a new county, or a review or removal of a seat of justice, shall, in their petition, identify the place where they wish the seat of justice to be fixed, and present therewith the notice required by section 301.02 of the Revised Code.

The following maps show the development of counties in Ohio:



Map #3: Ohio County Boundary Lines in 1790.



Map #4: Ohio County Boundary Lines in 1792.



Map #5: Ohio County Boundary Lines in 1799.



Map #6: Ohio County Boundary Lines in 1801.



Map #7: Ohio County Boundary Lines in 1803.



Map #8: Ohio County Boundary Lines in 1810.



Map #10: Ohio Counties, 1845

# OHIO—"The Buckeye State"





## THE DILLON RULE AND COUNTIES—“MOTHER MAY I?”

County governments in Ohio are referred to as “Dillon Rule” governments. Under Dillon’s rule, local governments may only do those things specifically authorized by the General Assembly. To say it another way, county government in Ohio is often referred to as an arm of state government at the local level.

Essentially, a county is considered as a “child” of the state. Before a county can perform virtually any function or provide any service it must ask the General Assembly “Mother May I?” The General Assembly can answer “yes” by passing a statute or may say “no” by refusing to enact a statute. The General Assembly may also pass a statute that says “yes, but with certain conditions” that may limit or direct how the power will be executed.

John Forest Dillon, for whom the Dillon Rule is named, was the chief justice of the Iowa Supreme Court. He was also one of the greatest authorities of his time on municipal law and a prolific writer on local governments.

Judge Dillon was a man who greatly distrusted local governments and local government officials. He is quoted as saying that “those best fitted by their intelligence, business experience, capacity and moral character” usually did not hold local office, and that the conduct of municipal affairs was generally “unwise and extravagant.”

Perhaps largely because of such strong beliefs, Judge Dillon expounded his famous rule which was quickly adopted by state supreme courts around the nation. His decision in *Clark v. City of Des Moines* in 1865 first set forth the rule of judicial construction that would later be named for him:

It is a general and undisputed proposition of law that a municipal corporation possesses and can exercise the following powers and no others: first, **those granted in express words**; second, **those necessarily or fairly implied in or incident to the powers expressly granted**; third, **those essential to the declared objects and purposes of the corporation, not simply convenient, but indispensable**. Any fair, reasonable doubt concerning the existence of the power is resolved by the courts against the corporation, and the power is denied.

This same general principle was stated in Ohio even before Judge Dillon issued his opinion. In 1857, the Ohio Supreme Court stated:

**Counties are local subdivisions of a state, created by the sovereign power of the state, of its own will, without the particular solicitation, consent, or concurrent action of the people who inhabit them.... With scarcely an exception, all powers and functions of the county organization have a direct and exclusive reference to the general policy of the state, and are, in fact, but**

**a branch of the general administration of that policy.** (*Hamilton County v Mighels*, 7 OS 109)

County government thus does not possess home rule authority as do municipal corporations in Ohio. That is to say, county officials may act only when and as specifically authorized or directed by state law.

In addition, other court rulings have defined the nature of county government in Ohio. County government is viewed as **"a constituent part of the plan of permanent organization of the state government"** (*State ex rel Godfrey v O'Brien*, 95 OS 166). Another court viewed counties as **"serving as a mere agency of the state for certain specified purposes"** (*Cincinnati W.E.Z.R. Co. v Clinton County* (1 OS 77)). Many county officials who are concerned with the problems of state mandates become enraged when they are reminded that one court stated that **"the county is a creature in the hands of the state as its creator, subject to be molded and fashioned by the state as the exigencies of the situation may require"** (*Blacker v Wieth* 16 OS (2d) 65).

The Dillon Rule does not apply to municipalities in Ohio as a result of an amendment to Ohio's Constitution in 1912 that granted home rule powers to municipalities. Article 18, Sections 3 and 7 granting municipal home rule powers reads as follows:

#### **18.03 Powers**

Municipalities shall have authority to exercise all **powers of local self-government** and to adopt and enforce within their limits **such local police, sanitary and other similar regulations, as are not in conflict with general laws.**

#### **18.07 Home rule**

Any municipality may frame and adopt or amend a charter for its government and may, subject to the provisions of section 3 of this article, exercise thereunder all **powers of local self-government.**

## **BASIC PROVISIONS OF OHIO CONSTITUTION RELATING TO COUNTIES**

The Ohio Constitution of 1851 included very limited provisions related to counties and townships. Article 10 of this Constitution provided:

**Section 1.** The General Assembly shall provide, by law for the election of such county and township officers as may be necessary.

**Section 2.** County officers shall be elected on the **second Tuesday of October**, until otherwise directed by law, by the qualified electors of each county, in such manner, and for such term, not exceeding three years, as may be provided by law.

**Section 3.** No person shall be eligible to the office of Sheriff, or County Treasurer, **for more than four years in any period of six years.**

**Section 4.** Township officers shall be elected on the first Monday of April annually, by the qualified electors of their respective townships, and shall hold their offices for one year from the Monday next succeeding their election, and until their successors are qualified.

**Section 5.** No money shall be drawn from any county or township treasury, except by authority of law.

**Section 6.** Justices of the peace, and county and township officers, may be removed in such manner, and for such cause, as shall be prescribed by law.

**Section 7.** The commissioners of counties, the trustees of townships, and similar boards, shall have such power of local taxation, for police purposes, as may be prescribed by law.

The current Ohio Constitution provides for the organization and governance of counties. Article X, Section 1 establishes the basic framework for counties and provides:

**§ 10.01 Organization and government of counties; county home rule; submission**

**The General Assembly shall provide by general law for the organization and government of counties, and may provide by general law alternative forms of county government.** No alternative form shall become operative in any county until submitted to the electors thereof and approved by a majority of those voting thereon under regulations provided by law. Municipalities and townships shall have authority, with the consent of the county, to transfer to the county any of their powers or to revoke the transfer of any such power, under regulations provided by general law, but the rights of initiative and referendum shall be secured to the people of such municipalities or townships in respect of every measure making or revoking such transfer, and to the people of such county in respect of every measure giving or withdrawing such consent.

This provision of the Ohio Constitution dates from 1933 when the General Assembly authorized alternative forms of county government and county charter forms of county government.

# PROVISIONS OF THE OHIO CONSTITUTION AND STATE LAW RELATING TO COUNTY CHARTER GOVERNMENT

In addition, the Constitution was also amended in 1933 to allow for charter governments by the adoption of Article 10, Sections 3 and 4. Article 10, Section 3 was amended in 1957 and Article 10, Section 4 was amended in 1978. These sections now read as follows:

## **§ 10.03 County charters; approval by voters**

The people of any county may frame and adopt or amend a charter as provided in this article **but the right of the initiative and referendum is reserved to the people of each county on all matters which such county may now or hereafter be authorized to control by legislative action.** Every such charter shall provide the form of government of the county and shall determine **which of its officers shall be elected** and the manner of their election. It shall provide for the **exercise of all powers vested in, and the performance of all duties imposed upon counties and county officers by law.** Any such charter may provide for the **concurrent or exclusive exercise by the county, in all or in part of its area, of all or of any designated powers vested by the constitution or laws of Ohio in municipalities;** it may provide for the **organization of the county as a municipal corporation;** and in any such case it may provide for the succession by the county to the rights, properties, and obligations of municipalities and townships therein incident to the municipal power so vested in the county, and for the division of the county into districts for purposes of administration or of taxation or of both. Any charter or amendment which alters the form and offices of county government or which provides for the exercise by the county of power vested in municipalities by the constitution or laws of Ohio, or both, shall become effective if approved by a majority of the electors voting thereon. **In case of conflict between the exercise of powers granted by such charter and the exercise of powers by municipalities or townships, granted by the constitution or general law, whether or not such powers are being exercised at the time of the adoption of the charter, the exercise of power by the municipality or township shall prevail.** A charter or amendment providing for the exclusive exercise of municipal powers by the county or providing for the succession by the county to any property or obligation of any municipality or township without the consent of the legislative authority of such municipality or township shall become effective only when it shall have been approved by a majority of those voting thereon (1) in the county, (2) in the largest municipality, (3) in the county outside of such municipality, and (4) in counties having a population, based upon the latest preceding federal decennial census of 500,000 or less, in each of a majority of the combined total of municipalities and townships in the county (not included within any township any part of its area lying within a municipality).

## **§ 10.04 County charter commission; election, etc.**

The Legislative authority (which includes the Board of County Commissioners) of any county may by a two-thirds vote of its members, **or upon petition of eight per cent of the electors of the county as certified by the election authorities of the county** shall forthwith, by resolution submit to the electors of the county the question, "Shall a county charter commission be chosen?" The question shall be voted upon at the

next general election, occurring not sooner than ninety-five days after certification of the resolution to the election authorities. The ballot containing the question shall bear no party designation. Provision shall be made thereon for the election to such commission from the county at large of fifteen electors if a majority of the electors voting on the question have voted in the affirmative.

Candidates for such commission shall be nominated by petition of one per cent of the electors of the county. The petition shall be filed with the election authorities no less than seventy-five days prior to such election. Candidates shall be declared elected in the order of the number of votes received, beginning with the candidate receiving the largest number; but not more than seven candidates residing in the same city or village may be elected. The holding of a public office does not preclude any person from seeking or holding membership on a county charter commission nor does membership on a county charter commission preclude any such member from seeking or holding other public office, but not more than four officeholders may be elected to a county charter commission at the same time. The legislative authority shall appropriate sufficient sums to enable the charter commission to perform its duties and to pay all reasonable expenses thereof.

The commission shall frame a charter for the county or amendments to the existing charter, and shall, by vote of a majority of the authorized number of members of the commission, submit the same to the electors of the county, to be voted upon at the next general election next following the election of the commission. The commission shall certify the proposed charter or amendments to the election authorities not later than seventy-five days prior to such election. Amendments to a county charter or the question of the repeal thereof may also be submitted to the electors of the county in the manner provided in this section for the submission of the question whether a charter commission shall be chosen, to be voted upon at the first general election occurring not sooner than sixty days after their submission. The legislative authority or charter commission submitting any charter or amendment shall, not later than thirty days prior to the election on such charter or amendment, mail or otherwise distribute a copy thereof to each of the electors of the county as far as may be reasonably possible, except that, as provided by law, notice of proposed amendments may be given by newspaper advertising. Except as provided in Section 3 of this Article, every charter or amendment shall become effective if it has been approved by the majority of the electors voting thereon. It shall take effect on the thirtieth day after such approval unless another date be fixed therein. When more than one amendment, which shall relate to only one subject but may affect or include more than one section or part of a charter, is submitted at the same time, they shall be so submitted as to enable the electors to vote on each separately. In case more than one charter is submitted at the same time or in case of conflict between the provisions of two or more amendments submitted at the same time, that charter or provision shall prevail which received the highest affirmative vote, not less than a majority. If a charter or amendment submitted by a charter commission is not approved by the electors of the county, the charter commission may resubmit the same one time, in its original form or as revised by the charter commission, to the electors of the county at the next succeeding general election or at any other election held throughout the county prior thereto, in the manner provided for the original submission thereof.

**The legislative authority of any county, upon petition of ten per cent of the electors of the county, shall forthwith, by resolution, submit to the electors of**

**the county, in the manner provided in this section for the submission of the question whether a charter commission shall be chosen, the question of the adoption of a charter in the form attached to such petition.**

Laws may be passed to provide for the organization and procedures of county charter commissions, including the filling of any vacancy which may occur, and otherwise to facilitate the operation of this section. The basis upon which the required number of petitioners in any case provided for in this section shall be determined, shall be the total number of votes cast in the county for the office of Governor at the last preceding general election therefor.

The foregoing provisions of this section shall be self-executing except as herein otherwise provided.

The 1978 amendments to Article 10, Section 4 essentially allowed for the direct submission of a charter by petition of electors without the requirement for the establishment of a county charter commission, as was the former requirement. These changes were proposed by certain officials and other interested parties in Summit County. Following this amendment to the Constitution the General Assembly, in 1979, enacted the following statutes relating to county charters:

**307.94 Petition for election on adoption of county charter.**

Electors of a county, equal in number to ten per cent of the number who voted for governor in the county at the most recent gubernatorial election, may file, not later than one hundred days before the date of a general election, a petition with the board of county commissioners asking that the question of the adoption of a county charter in the form attached to the petition be submitted to the electors of the county. The petition shall be available for public inspection at the offices of the county commissioners during regular business hours until four p.m. of the ninety-sixth day before the election, at which time the board shall, by resolution, certify the petition to the board of elections of the county for submission to the electors of the county, unless the signatures are insufficient or the petitions otherwise invalid, at the next general election.

Such electors may, in the alternative not later than the one hundred fifteenth day before the date of a general election, file such a petition with the board of elections of the county. In such case the board of elections shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law and to count the number of valid signatures and to note opposite each invalid signature the reason for the invalidity. The board of elections shall complete its examination of the petition and the signatures and shall submit a report to the board of county commissioners not later than the one hundred fifth day before the date of the general election certifying whether the petition is valid or invalid and, if invalid, the reasons for invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures. The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections. If the petition is certified by the board of elections to be valid and to have sufficient valid signatures, the board of county commissioners shall forthwith and not later than four

p.m. on the ninety-sixth day before the general election, by resolution, certify the petition to the board of elections for submission to the electors of the county at the next general election. If the petition is certified by the board of elections to be invalid or to have insufficient valid signatures, or both, the petitioners' committee may protest such findings or solicit additional signatures as provided in section [307.95](#) of the Revised Code, or both, or request that the board of elections proceed to establish the validity or invalidity of the petition and the sufficiency or insufficiency of the signatures in an action before the court of common pleas in the county. Such action must be brought within three days after the request has been made, and the case shall be heard forthwith by a judge or such court whose decision shall be certified to the board of elections and to the board of county commissioners in sufficient time to permit the board of county commissioners to perform its duty to certify the petition, if it is determined by the court to be valid and contain sufficient valid signatures, to the board of elections not later than four p.m. on the ninety-sixth day prior to the general election for submission to the electors at such general election.

A county charter to be submitted to the voters by petition shall be considered to be attached to the petition if it is printed as a part of the petition. A county charter petition may consist of any number of separate petition papers. Each part shall have attached a copy of the charter to be submitted to the electors, and each part shall otherwise meet all the requirements of law for a county charter petition. Section [3501.38](#) of the Revised Code applies to county charter petitions.

The petitioners shall designate in the petition the names and addresses of a committee of not fewer than three nor more than five persons who will represent them in all matters relating to the petition. Notice of all matters or proceedings pertaining to such petitions may be served on the committee, or any of them, either personally or by certified mail, or by leaving it at the usual place of residence of each of them.

**307.95 Board of elections to determine validity of petition; protests, determination by secretary of state.**

(A) When a county charter petition has been certified to the board of elections pursuant to section [307.94](#) of the Revised Code, the board shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law, including section [3501.38](#) of the Revised Code, and to count the number of valid signatures. The board shall note opposite each invalid signature the reason for the invalidity. The board shall complete its examination of the petition and the signatures not later than ten days after receipt of the petition certified by the board of county commissioners and shall submit a report to the board of county commissioners not less than eighty-five days before the election certifying whether the petition is valid or invalid and, if invalid, the reasons for the invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures. The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections. If the petition is determined by the board of elections to be valid but the number of valid signatures is insufficient, the board of county commissioners shall immediately notify the committee for the petitioners, who may solicit and file additional signatures to the petition pursuant to division (E) of this section or protest the board of election's findings pursuant to division (B) of this section, or both.

(B) Protests against the board of election's findings concerning the validity or invalidity of a county charter petition or any signature on such petition may be filed by any elector eligible to vote at the next general election with the board of elections not later than four p.m. of the eighty-second day before the election. Each protest shall identify the part of, or omission from, the petition or the signature or signatures to which the protest is directed, and shall set forth specifically the reason for the protest. A protest must be in writing, signed by the elector making the protest, and shall include the protestor's address. Each protest shall be filed in duplicate.

(C) The board of elections shall deliver or mail by certified mail one copy of each protest filed with it to the secretary of state. The secretary of state, within ten days after receipt of the protests, shall determine the validity or invalidity of the petition and the sufficiency or insufficiency of the signatures. The secretary of state may determine whether to permit matters not raised by protest to be considered in determining such validity or invalidity or sufficiency or insufficiency, and may conduct hearings, either in Columbus or in the county where the county charter petition is filed. The determination by the secretary of state is final.

(D) The secretary of state shall notify the board of elections of the determination of the validity or invalidity of the petition and sufficiency or insufficiency of the signatures not later than four p.m. of the seventy-first day before the election. If the petition is determined to be valid and to contain sufficient valid signatures, the charter shall be placed on the ballot at the next general election. If the petition is determined to be invalid, the secretary of state shall so notify the board of county commissioners and the board of county commissioners shall notify the committee. If the petition is determined by the secretary of state to be valid but the number of valid signatures is insufficient, the board of elections shall immediately notify the committee for the petitioners and the committee shall be allowed ten additional days after such notification to solicit and file additional signatures to the petition subject to division (E) of this section.

(E) All additional signatures solicited pursuant to division (A) or (D) of this section shall be filed with the board of elections not less than sixty days before the election. The board of elections shall examine and determine the validity or invalidity of the additional separate petition papers and of the signatures thereon, and its determination is final. No valid signature on an additional separate petition paper that is the same as a valid signature on an original separate petition paper shall be counted. The number of valid signatures on the original separate petition papers and the additional separate petition papers shall be added together to determine whether there are sufficient valid signatures. If the number of valid signatures is sufficient and the additional separate petition papers otherwise valid, the charter shall be placed on the ballot at the next general election. If not, the board of elections shall notify the county commissioners, and the commissioners shall notify the committee.

**307.96 Effective date of charter or amendment; effect of invalidity of petition; posting in polling places.**

Except as provided by Section 3 of Article X, Ohio Constitution, a county charter or amendment shall become effective if it has been approved by the majority of the electors voting thereon. The charter or amendment shall take effect on the thirtieth day after approval unless another date is fixed in the charter or amendment.



No charter or amendment adopted by the electors of any county shall be held ineffective or void on account of the insufficiency of the petitions by which such submission of the resolution was procured, nor shall the rejection of any charter or amendment submitted to the electors of such county, be held invalid for such insufficiency.

Any charter or charter amendment proposal that is submitted to the electors of the county shall be posted in each polling place in some location that is easily accessible to the electors.

**307.97 Circulator or agent to file statement of financial transactions; prohibitions.**

(A) The circulator of a county charter petition, or his agent, shall, within five days after such petition is filed with the county commissioners, file a sworn itemized statement showing in detail:

- (1) All moneys or things of value paid, given, or promised for circulating such petition;
- (2) Full names and addresses of all persons to whom such payments or promises were made;
- (3) Full names and addresses of all persons who contributed anything of value to be used in circulating such petitions;
- (4) Time spent and salaries earned while circulating or soliciting signatures to petitions by persons who were regular salaried employees of some person who authorized them to solicit signatures for or circulate the petition as a part of their regular duties.

(B) The statement required by division (A) of this section is not required from persons who take no other part in circulating a petition other than soliciting signatures to them.

(C) No person shall, directly or indirectly:

- (1) Willfully misrepresent the contents of a county charter petition;
- (2) Pay or offer to pay any elector anything of value for signing a county charter petition;
- (3) Promise to help another person to obtain appointment to any office provided for by the constitution or laws of this state or by the ordinances of any municipal corporation, or to any position or employment in the service of the state or any political subdivision thereof as a consideration for obtaining signatures to a county charter petition;
- (4) Obtain signatures to any county charter petition as a consideration for the assistance or promise of assistance of another person in securing an appointment to any office or position provided for by the constitution or laws of this state or by the ordinance of any municipal corporation therein, or employment in the service of the state or any subdivision thereof;
- (5) Fail to file the sworn itemized statement required in division (A) of this section;
- (6) Accept anything of value for signing a county charter petition;

(7) By intimidation or threats, influence or seek to influence any person to sign or abstain from signing, or to solicit signatures to or abstain from soliciting signatures to a county charter petition.

Finally, two other statutes were enacted prior to 1978 that relate to county charter governments as follows:

**301.24 County health department or agency.**

The electors of any county may establish, by charter provision, a county department or agency for the administration of public health services. The authorities provided in accordance with the county charter shall exercise all the powers and perform all the duties which are vested in or imposed upon the authorities of city or general health districts. All health districts shall thereupon be abolished within the county, and the county shall succeed to the property, rights, and obligations of such districts. The department of health shall have the same powers with respect to a county health department or agency as it possesses with reference to a general health district. A county health department or agency may participate in any state grants for the expenses of local health administration on the same basis and to the same degree as a general health district.

**301.23 County civil service commission.**

The electors of any county may establish, by charter provision, a county civil service commission, personnel office, or personnel department. In any county which, by its charter, creates such a commission, office, or department, and provides a system for appointment to the county service on the basis of merit and fitness, as ascertained by competitive examination, Chapter [124](#). of the Revised Code is not operative; but the director of administrative services has the same powers and duties with respect to all county civil service commissions, personnel offices, and personnel departments as it possesses with reference to municipal civil service commissions.

There have been a limited number of attempts to enact county charters since the passage of the 1933 Constitutional Amendment. In 1934, proposals that county charter commissions be elected to draft charters were submitted to the electors of eight counties and were approved in four---Cuyahoga, Hamilton, Lucas and Mahoning. Charter commissions were rejected in Summit, Stark, Franklin and Montgomery counties. In 1935 county charters in these four counties were submitted to the voters. Only in Cuyahoga County did the charter receive a majority favorable vote.

The Cuyahoga County charter was, however, challenged in the Ohio Supreme Court (*State ex rel Howland v Krause, Board of Elections of Cuyahoga County* 130 Ohio St 455). The Supreme Court ruled that the charter could not go into effect because the charter vested municipal powers in the county, and while it had been approved countywide and by residents of Cleveland, that it also had to receive a majority favorable vote in the county outside of Cleveland and in each of a majority of the

combined total of municipalities and townships within the county. This is commonly referred to as the "multiple majority requirement".

Section 3 of Article X of the Constitution was amended in 1957 to make it clear that the "multiple-majority requirement" is applicable only in those cases in which "a charter or amendment provides for the exclusive exercise of municipal powers by the county or provides for the succession by the county to any property or obligation of any municipality or township without the consent of the legislative authority of such municipality or township..." The requirement for these "multiple majorities," however, does not apply when a charter is limited to the form of government, specifies which officers are to be elected and the manner of their election, and provides for the exercise of powers vested in counties and county officers by general law.

Since 1957 charter efforts have been sparse. Cuyahoga County has seen several subsequent attempts and Summit County had two proposed charters defeated before a county charter was adopted in 1979. Summit County remains the only county in the state to adopt a charter form of government. This followed a 1978 amendment to the Constitution and the enactment of ORC Sections 307.94-.99 that allowed for the direct submission of a charter by initiative petition. Since the original enactment of the Summit County Charter, various charter amendments have been passed. One of those abolished the elected position of county coroner and replaced this position with an appointed medical examiner. Other amendments abolished the elected county recorder and the elected county treasurer and placed the responsibilities of these offices with the elected county auditor who is now called the fiscal officer. Under a county charter, the electors may abolish elected officers established by general law. Two recent attempts to enact a county charter in Columbiana County also failed.

## **THE STATUTORY ALTERNATIVE FORM OF COUNTY GOVERNMENT**

Pursuant to Article 10, Section 3 of the Constitution, the General Assembly "**may provide by general law alternative forms of county government.**" This provision to the Constitution was added in 1933; however, it was not until 1961 that the General Assembly enacted a statutory alternative form of county government. The statutory alternative form of county government is contained in Ohio Revised Code Chapter 302.

Under Chapter 302 of the Revised Code, an Alternative Form of County Government must be submitted to the electors and approved by a majority of those voting at a general election. Following are some of the highlights of Alternative Form of County Government statute:

1. The Alternative Form must specify whether it will operate under either a county appointive executive or a county elected executive.
2. The Alternative Form must specify whether the Board of County Commissioners will be elected at large, by district, or some at large and some by district.
3. Under the Alternative Form, the County Executive becomes the executive head of county government. The Executive performs those administrative and executive functions that are the responsibility of the Board of County Commissioners under a statutory form of government. The Board of County Commissioners becomes the policy making body of the county and the legislative authority of the county.
4. An Elected Executive has the power to veto any ordinance or resolution of the Board of County Commissioners. An Elected Executive also has the power to appoint, suspend, and terminate employees. An Appointed Executive does not have these powers.
5. If the Board of County Commissioners is to be entirely elected at large, the size of the board can be either 3, 5, 7, or 9 members. If any of the members of the board are to be elected by district, the size of the board may be any odd number of Commissioners not to exceed 21. If the number of County Commissioners is to be 7 or more, no more than 50% may be elected at large.
6. The Board of County Commissioners has the authority to establish the following departments under the Alternative Form:
  - a. Finance.
  - b. Human Services.
  - c. Health.
  - d. Purchasing.
  - e. Public Works.
  - f. Law.
  - g. Personnel.
  - h. Detention and Correction.

- i. Water & Sewer.
- j. Such other departments that they deem necessary.

These departments, on the surface, do not appear to be controversial. However, they may imply that the Board of County Commissioners can assume some of the powers now vested in an independently elected office holder.

- 7. Unlike a county charter, under an Alternative Form, none of the county elected official's offices may be abolished.
- 8. Possibly the greatest power granted to the Board of County Commissioners under the alternative form is that of home rule or limited legislative powers. Simply stated, the Board has the authority to act on any matter unless state law or the Ohio Constitution **specifically prohibits** the action. The Board, however, can only levy taxes authorized by law. Finally, if there is a conflict of powers of the county with those of a municipality or a township, the powers of the municipality or township prevail.

Specifically, ORC Section 302.13 (M) provides that the Board of County Commissioners under an Alternative Form may:

**By ordinance or resolution make any rule, or act in any matter not specifically prohibited by general law; provided that, in the case of conflict between the exercise of powers pursuant to this division and the exercise of powers by a municipality or township, the exercise of power by the municipality or township shall prevail, and further provided that the board may levy only taxes authorized by general law.**

A comparison of this statute with provisions of the Constitution relating to municipalities and county charters provide some interesting material to debate the exact powers that have been granted to counties under the Alternative Form of County Government.

No county currently operates under the Alternative Form of County Government. There have been very limited attempts to enact this form of county government, the most recent in Delaware County in 1991.

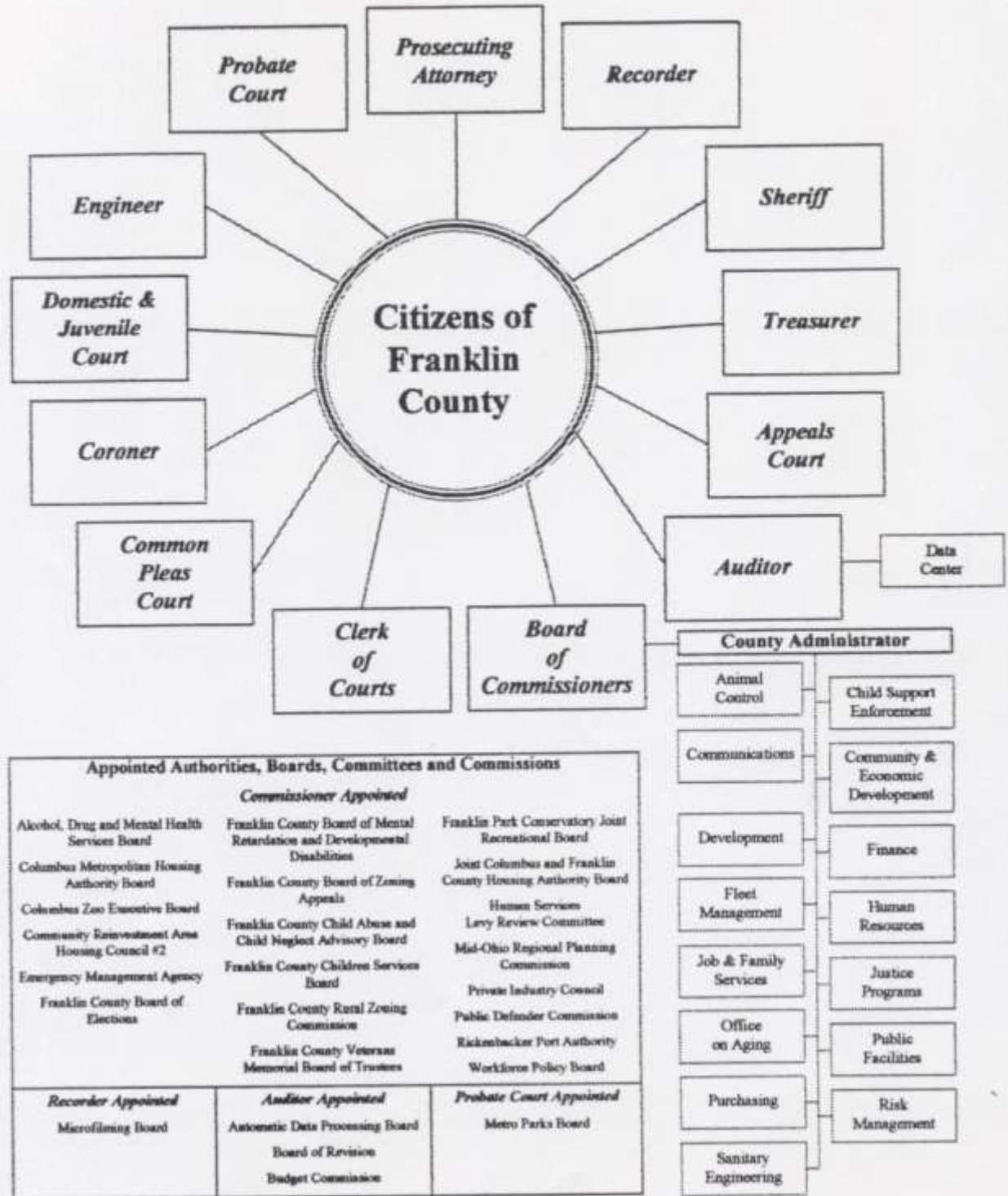
## **THE GENERAL STATUTORY FORM OF COUNTY GOVERNMENT**

All counties, with the exception of Summit County, operate under the general statutory form of county government. When discussing county government it is often helpful to divide the county into three major organizational components as follows:

1. NON-JUDICIAL COUNTY ELECTED OFFICIALS
2. APPOINTED AUTHORITIES
3. COURTS AND ELECTED JUDGES

The graphic on the next page is Franklin County's depiction of Franklin County government:

# Franklin County, Ohio Government



## **COUNTY ELECTED OFFICIALS**

The first major organizational component of county government is its non-judicial county elected officials. All counties operating under the statutory form of county government elect 11 county executive officers:

1. A THREE MEMBER BOARD OF COUNTY COMMISSIONERS
2. COUNTY AUDITOR
3. COUNTY TREASURER
4. CLERK OF THE COURT OF COMMON PLEAS
5. COUNTY RECORDER
6. PROSECUTING ATTORNEY
7. COUNTY CORONER
8. COUNTY TREASURER
9. COUNTY SHERIFF

All of these county elected officials are elected to four year terms. One member of the Board of County Commissioners and the County Auditor are elected during the same year the Governor and other statewide elected officeholders are elected. The other two County Commissioners and the other elected county officials are elected during the presidential election year. Terms of office for County Commissioners begin either on January 1, 2, or 3. The term of the county auditor begins on the second Monday of March, and the term of the treasurer begins on the first Monday in September. Terms for all other elected officials begin on the first Monday of January.

Vacancies to any of these offices are filled by the political party from which the official was a member. Qualifications for all offices include being a registered voter, at least 18 years of age, and a resident of the county for at least 30 days. In addition, certain officials must have additional qualifications in order to run. The Coroner, for example, must be a licensed physician. The Prosecuting Attorney must be an attorney, and the County Engineer must be a registered professional engineer and surveyor. The County Sheriff is required to have a certificate from the Police Officer Training Academy and have been a full time law enforcement officer at sometime during the last four years prior to filing for election to the office.



Certain county elected officials have certain continuing education requirements that are specified in state law. These include the Sheriff, County Auditor, County Treasurer, and Coroner. The Prosecutor and County Engineer also must comply with continuing education that is required for their profession.

The compensation of all of these county elected officials is established by the General Assembly. Each office receives the compensation specified in state law on the basis of the population of the county at the time of the last decennial federal census. There are currently 8 different population ranges for compensation purposes. In the case of the Prosecuting Attorney, certain Coroners, and County Engineers, they declare that they will not practice their profession and may receive higher compensation that is also established by state law. Generally, the compensation is paid by the county, however, the state contributes a portion of the compensation of certain Prosecutors and County Sheriffs. In addition, the state also pays supplemental compensation to the Clerk of the Court of Common Pleas for serving as the clerk of the court of appeals and to the County Auditor for serving as the agent of the Tax Commissioner for administering the estate tax.

The General Assembly must fix the compensation of these officials prior to the commencement of a term of office, as in-terms changes in compensation is prohibited by Article 2, Section 20 of the Constitution which reads as follows:

**2.20 Term of office, and compensation of officers in certain cases**

The general assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

## **RESPONSIBILITIES OF COUNTY ELECTED OFFICIALS**

### **BOARD OF COUNTY COMMISSIONERS**

All Ohio counties organized under the general statutory law have three County Commissioners, two being elected at the time of the presidential election and one at the time of the gubernatorial election. The County Commissioner elected at the gubernatorial election takes office on January 1st, and the two elected at the presidential election take office on January 2nd and 3rd. Candidates for these two commissioner positions must file for either the January 2 or 3 positions (ORC 305.01).

The organizational meeting of the Board of County Commissioners occurs on the second Monday of January each year by the election of one of its members as president (ORC 305.05). The commission must hold 50 regular meetings per year (ORC 305.06) and as many special meetings as necessary to conduct their business (ORC 305.07). All meeting must comply with Ohio's Sunshine Law, ORC Section 121.22.

County Commissioners make up the general administrative body for county government. They can perform only those duties which are specifically authorized by the General Assembly and no more. The primary responsibilities of the Board of County Commissioners are financial. The Board of County Commissioners has the following financial duties and authorities:

1. To act as the taxing authority for real property taxes for most county purposes and when specifically authorized by state law.
2. To act the bond issuing authority for most county purposes, and may issue revenue and general obligation debt for a variety of statutorily authorized purposes.
3. To enact certain other permissive taxes for the general operation of county government or for specific purposes.
4. To levy special assessments on property for various types of infrastructure improvements including roads, water and sewer facilities, storm water improvements, drainage improvements, etc.
5. To establish certain user fees for such functions as dog licenses, building permits, zoning permits, subdivision plats. The authority to establish fees, however, is often severely limited by state law. Many user fees, for example, fees for transferring auto titles, recording deeds and mortgages, and for serving warrants and subpoenas are established by state law and may not be increased by the county commissioners.
6. To allocate county resources and establish a budget for the other county elected officials and appointed departments with by the adoption of the annual appropriation resolution and to make supplemental appropriation measures.
7. To transfer funds that have been appropriated to an elected official or appointed department head from one line item which is to be used for a specific purpose to another line item in the "budget" for another purpose.
8. To competitively bidding or otherwise procure most supplies and services for the county. This usually involves the approval of purchase orders and execution of contracts. The Commissioners are the primary contracting authority for the county.

It is these financial functions that make the job of County Commissioner the most challenging. Commissioners must make tough decisions about the allocation of scarce resources. Most county elected officials and many department heads are never satisfied with the resources allocated by the Commissioners.

Commissioners also have a myriad of other responsibilities including:

1. To approve or disapprove requests from cities and villages to remove territory from the township subsequent to annexation.
2. To approve or disapprove petitions from property owners or municipalities to annex property to a contiguous municipality.
3. To make appointments to a variety of boards and commissions including the MRDD Board, Alcohol, Drug Abuse and Mental Health Board, Children's Services Board, and others
4. To establish and vacate streets, roads, and alleys in the unincorporated area of the county.
5. To exercise the power of eminent domain for road, water and sewer, storm water, public building and other similar building and infrastructure projects.
6. To enter into partnership agreements with the Ohio Department of Job and Family Services for the administration of TANF and to administer traditional welfare programs and employment and training programs.
7. To serve as the administrative head for child support enforcement programs.
8. To serve as the administrative head of child welfare programs in counties that have not established a Children Services Board, and where the County Department of Job and Family Services is the designated agency for child welfare programs.
9. To approve all collective bargaining agreements which establish wages and other terms and conditions of employment for most county employees.
10. To serve as the legislative authority to adopt zoning regulations in townships included in a county zoning plan.
11. To adopt a variety of development control measures including subdivision regulations, building codes, urban sediment and erosion control rules, airport zoning regulations, flood plain regulations, and access management regulations.

12. To establish sewer districts and provide water, sanitary sewer, and storm water infrastructure improvements.
13. To hear and determine if rural drainage improvements are needed and to levy assessments under Ohio's petition ditch law.
14. To establish, finance and administer public safety communications systems, including E-911 phone systems.
15. To administer dog licensing, control dogs, pay for animal claims from farmers, and administer euthanasia programs.
16. To serve on a variety of statutory boards including the County Records Commission, County Microfilming Board, County Automatic Data Processing Board.
17. To provide funding for a variety of independent boards such as the Veterans Service Commission, County Historical Society, OSU Extension Service, and fair boards.
18. To grant tax abatements under community reinvestment areas, through tax increment financing, urban and rural enterprise zones, and to generally promote economic development in conjunction with community improvement corporations and port authorities.
19. To serve as the board of directors of a single or joint county solid waste management district and to prepare and implement a solid waste management plan.
20. To hold title to most county real and personal property.
21. To establish the amount of bond that certain elected officials and judges must file prior to taking office.
22. To establish and operate county homes and county nursing homes.
23. To allocate funds to shelters serving victims of domestic violence.
24. To establish programs under which persons sentenced to the county jail must "pay for their stay."

County Commissioners may appoint a County Administrator. More counties are now recognizing the need for such professional staff assistance. Commissioners may delegate certain responsibilities to a County Administrator. If a County Administrator is

appointed, the position is in the unclassified civil service and serves at the pleasure of the Board. Currently, 42 counties have appointed County Administrators.

## **COUNTY AUDITOR**

The County Auditor is the only elected official, aside from the one commissioner, that is elected in the gubernatorial election year. All other county elected officials are elected in the presidential election year. If the Commissioners do not appoint a clerk, the Auditor is, by statute, the clerk of the Board of County Commissioners. The County Auditor is not really an auditor in the true sense of the word, although the office may perform certain pre-audit functions. Audits of county agencies are actually the responsibility of the Auditor of State.

The Auditor is the chief fiscal officer of the county. As chief fiscal officer of the county, the Auditor is the bookkeeper for all county elected officials and many of the county agencies such as Job and Family Services and Children Services. The County Auditor also keeps books for many "outside" agencies such as park districts, health departments, soil and water conservation districts, and regional planning commissions. As part of that bookkeeping responsibility, the County Auditor pays all the bills by warrant and issues all payroll checks for most county employees.

The Auditor is a very important office from the perspective of county commissioners because it is the responsibility of the office to certify to the commissioners an estimate of available revenue that the Board of County Commissioners may appropriate for county agencies and departments.

In addition, before a county agency purchases goods or services or enters into a contract the Auditor must certify that money is available or in the process of collection from the appropriate fund and account. This assures that no agency spends more than the commissioners appropriate for various purposes.

The Auditor prepares a detailed annual report of all revenue and expenditures by fund under rules of the State Auditor.

Another major responsibility of the Auditor relates to the administration of Ohio's property tax law. As the appraiser of real property, the Auditor must assure that every parcel of land and buildings and improvements are fairly and uniformly appraised and then assessed for tax purposes. The Auditor directs a general reappraisal of real property every six years with an update being performed during the third year after the reappraisal.

In administering Ohio's real property tax law, the Auditor must maintain accurate records of real property including the transfer of deeds, new construction, new parcels and lot splits, oil and gas wells, homestead exemptions, and special assessments.

Every year the Auditor prepares an abstract of real property, an abstract of property exempt from taxation, an abstract of current agricultural use (CAUV) property, an abstract of tax rates, and the general tax list and duplicate. After taxes are collected by the County Treasurer, the Auditor distributes taxes and special assessments to various political subdivisions and county agencies or boards. The Auditor also certifies a list and duplicate of delinquent taxes and must publish the list. The Treasurer then pursues these delinquencies.

The Auditor also has a variety of other significant responsibilities including:

1. To maintain official records of all receipts, disbursements and fund balances for all county funds.
2. To prepare the county's annual financial report. In most counties this report is referred to as a Comprehensive Annual Financial Report (CAFR) and is prepared in accordance with generally accepted accounting principles (GAP).
3. To distribute funds to various political subdivisions. This includes distributions of motor vehicle license taxes, gasoline taxes, estate taxes, fines, personal property taxes, manufactured home taxes, and state local government fund monies to counties, townships, municipalities, libraries and certain park districts.
4. To include on real property tax bills special assessments for certain county, township and municipal projects including assessments for drainage improvement and ditch projects, street improvements, street lighting, sidewalks, water and sewer improvements. The moneys collected with real property taxes are then returned to the various political subdivisions to pay for bonds issued to construct the improvements.
5. To administer the various real estate tax credit programs enacted by the General Assembly. This includes a general 10% tax reduction, a 2.5% credit for owner occupied properties, and a homestead exemption program that lowers property taxes for senior citizens and permanently disabled taxpayers whose income is \$20,800 or less.
6. To serve as an agent for the state Tax Commissioner in the administration of Ohio's tangible personal property tax law.

7. To administer Ohio's manufactured home law by assessing manufactured homes, preparing a tax duplicate, and distributing manufactured home taxes in the same manner as real property taxes.
8. To serve as an agent for the state Tax Commissioner to process estate tax returns of decedents who had residence in the county, including the inventory of safe deposit boxes. The auditor then distributes monies collected from the estate tax to the state and township or municipality of the decedent.
9. To serve as the sealer of weights and measures by inspecting such devices as scales, gas pumps, and scanning devices on cash registers to protect the consuming public. Sealers also perform "spot checks" on pre-packaged items to test the weight and contents of such items.
10. To issue various licenses including licenses for dogs and kennels, vendor licenses, and cigarette licenses.
11. To serve on a variety of Tax Incentive Review Councils to assure that the terms of tax abatement agreements are being met.

Finally, the Auditor serves critical functions on certain county boards and commissions. The Auditor is the secretary of both the County Budget Commission and the Board of Revision, and is the chief administrator of the Automatic Data Processing Board if the County Commissioners have established one.

## **CLERK OF THE COURT OF COMMON PLEAS**

The Clerk of Courts office plays a vital role in serving the interests of justice. This role includes filing, docketing, indexing and preserving all court pleadings for civil, felony criminal and domestic relations cases. The Clerk of Courts must also follow procedure required by law and issue writs to carry out court orders. Some of these writs include summons, subpoenas, warrants to arrest and to convey to penal institutions, and signing the death warrant in capital cases.

In addition to processing all of these records, the Clerk of Courts must preserve them for use by future generations. Many of the 88 counties have computer systems to streamline this process. Archival quality retention must be used to permanently preserve the court records.

The Automobile and Watercraft Title Division of the Clerk of the Court of Common Pleas is linked throughout the State of Ohio by a sophisticated computer network. This Automated Title Processing System (ATPS) provides fast, efficient issuance of

approximately 4.5 million Ohio titles annually. A certificate of title is documented proof of ownership. In some counties the Clerk of Courts has located a Title Office with or near the State License Bureau and Highway Patrol Driver Examination Station to provide convenient, one-stop service. The Clerk also collects the use tax when a title transfers and remits the money to the state for distribution.

All Clerks also serve as the Clerk of the Court of Appeals serving the county and receive additional compensation from the state for this duty. Some clerks also perform the duties of administrator for juvenile and probate courts, and a few serve as the clerk of the municipal or a county court. Those that also serve as the Clerk of a county or municipal court also receive supplemental compensation for these duties. Some Clerks also generally accept passport applications and accept applications for hunting and fishing licenses.

Finally, the Clerk of Courts has the responsibility for collecting or disbursing millions of dollars in court costs, witness fees, juror fees, fines, appraisal fees and other costs. Clerks also file real estate sales persons and brokers licenses, optometrists licenses, and coroners reports.

## **CORONER**

The Coroner is an important part of the criminal and civil justice system. The Coroner has the responsibility to investigate the cause of any death resulting from criminal or violent means, accidents, or in other situations where someone in good health dies, or where a death is suspicious or unusual. In auto accidents resulting in a fatality, the Coroner must determine the blood alcohol content of the person killed in the accident.

The Coroner works with law enforcement agencies and the County Prosecutor in preparing cases for trial; may conduct inquests to ascertain the exact cause of death; performs autopsies, x-rays, toxicology tests; and often testifies as an expert witness on the cause and manner of death in court. Larger County Coroners maintain morgues with professional pathologists to conduct autopsies, as well as laboratory facilities. These services are often utilized on a fee basis by smaller counties.

The Coroner or his or her designee also must serve on a county or regional Child Fatality Review Board established under ORC section 307.622.

## **COUNTY ENGINEER**

The County Engineer is the county's surveyor and civil engineer. The primary duty of the County Engineer is to plan, design, construct, and maintain the county road system,



including county bridges. The Engineer also has responsibility for township bridges and for bridges within municipalities on through routes. Unlike most other county elected officials, the Engineer is primarily funded with dedicated motor vehicle license and gasoline taxes.

The Engineer is also responsible for maintaining the Auditor's tax maps including reviewing deeds, land transfers, lot splits, and annexation petitions for proper boundary descriptions.

In addition, information from property surveys and surveying monumentation is also filed with the Engineer. These functions are paid from the general fund.

The Engineer also serves as the engineer for townships, and in some counties provides assistance to the planning commission, building regulation department, zoning commission, or may be appointed as the county sanitary engineer by the county commissioners. In many counties the Engineer spends considerable time on drainage improvement projects under Ohio's petition ditch law.

## **PROSECUTING ATTORNEY**

The Prosecuting Attorney is the county's criminal and civil attorney. While the Prosecutor is best known to the public for prosecuting criminal actions in the name of the state, the office is also critical to county government because it is the legal advisor to the Board of County Commissioners and to "the board of elections, and all other county officers and boards....." (ORC 309.09).

The office also represents libraries, townships, and county school districts (ORC 3313.35) with the exception of city school districts. These civil responsibilities include the rendering of opinions, prosecuting and defending the county or agency, and the review and approval as to form of all contracts. The Prosecutor of the most populous county comprising a joint vocational school district also represents the district. A County Prosecutor also has the responsibility to prosecute all juvenile cases including child neglect, dependency, and abuse along with juvenile felony, misdemeanor, and even traffic violations.

Outside legal counsel can be retained in two ways. First, a petition can be filed in common pleas court jointly by the Board of County Commissioners and the Prosecutor. Second, the Board of County Commissioners may retain counsel without filing a petition in court as long as they do not in any year spend more than the salary of the Prosecutor.

The Prosecutor is often involved in child support cases including interstate criminal non-support cases and often enforces child support under contracts with the county child

support enforcement agency (CSEA). Finally, the Prosecutor serves as a member of the county budget commission and works with the County Treasurer to collect delinquent property taxes.

## **COUNTY RECORDER**

The County Recorder has the important task of keeping the vital records pertaining to ownership in real estate and to all encumbrances or liens upon it. Without the work of the County Recorder in recording, safekeeping and organizing all documents in a competent and logical manner, it would be nearly impossible to purchase land and be assured of a clear title or to lend money with land as a security. Some of the specific duties of the County Recorder include:

1. To make a complete, accurate and permanent record of every document pertaining to the conveyance and encumbrance of land within the county.
2. To maintain permanent land records, retain them in archival form, and make them constantly accessible to the public.
3. To serve on the County Records Commission which authorizes the retention of county records and determines when or how these government records may be disposed.
4. To serve on the County Automatic Processing Board to authorize any purchase, lease, or contract for data processing equipment for county offices.
5. To serve as secretary and chief administrator of the County Microfilming Board to authorize any purchase, lease or contract for microfilming equipment in county offices and to oversee the operation of the county's microfilming center and services.
6. To collect fees for documents filed in the Recorder's office and pays these monies into the county's general fund.
7. To notify Boards of County Commissioners and Township Trustees annually of their duty to file zoning resolutions, maps and amendments with the County Recorder.

Under revised Article 9 of the Uniform Commercial Code (UCC), as amended by Senate Bill 74 of the 123<sup>rd</sup> General Assembly, which became effective July 1<sup>st</sup>, 2001, the vast majority of financing statements that are not related to real estate are now filed centrally

with the office of the Secretary of State and are no longer filed at the county level with the Recorder's office.

Following is a list of documents that are filed with the County Recorder:

- **DEEDS**-Warranty, Survivorship, Quit Claim, and Sheriff's deeds.
- **CERTIFICATES OF TITLE TO REGISTERED LAND** (Torrens Land).
- **MORTGAGES**-Releases, Assignments, Assumptions, Subordinations, Waivers of Priority.
- **LAND CONTRACTS**
- **CERTIFICATE OF TRANSFER AFFIDAVITS, EASEMENTS, LEASES**
- **PLATS**
- **CONDOMINIUM DRAWINGS**
- **ANNEXATIONS**
- **STATE HIGHWAY CENTERLINE SURVEYS**
- **STREET NAME CHANGES**
- **VACATIONS OF STREETS AND ALLEYS**
- **CORPORATION NAME CHANGES, MERGERS, AND CANCELLATIONS**
- **MILITARY SERVICE DISCHARGE PAPERS**
- **PARTNERHSIPS**
- **POWERS OF ATTORNEY**
- **COUNTY AND TOWNSHIP ZONING RESOLUTIONS, MAPS AND AMENDMENTS**
- **LIENS**-Mechanics Liens, Federal Tax Liens, Personal Property Tax Liens, Recognizance Bond Liens, Workers' Compensation and Unemployment Compensation Liens.

## **COUNTY SHERIFF**

The Sheriff is the county's chief law enforcement officer, with duties to maintain the peace, operate the jail, attend the courts, investigate crimes, and execute processes. The following specific duties are significant:

1. **COURT SECURITY**—The Sheriff helps to maintain a secure court system by providing courtroom security. ORC Section 311.07 places the responsibility of the courthouse upon the Sheriff, under the direction and control of the Board of County Commissioners.
2. **JAIL**—The Sheriff has charge of the county jail and all persons confined therein. The Sheriff must comply with Ohio's minimum jails standards. Some counties are now using multi-county jails.

3. PRISONER TRANSPORT—The Sheriff transports prisoners to and from state penal institutions, holding facilities, court appearances, and extraditions are made from other states.
4. POLICE SERVICES—The Sheriff provides law enforcement services, primarily in the unincorporated area of the county. Some have contracts with municipalities or townships to provide additional services. They also provide services at special events such as county fairs, concerts, and sporting events.
5. TRAFFIC CONTROL—The Sheriff often provides traffic control including enforcement of traffic law to directing traffic at special events and construction projects.
6. CIVIL SERVICE PROCESS—The Sheriff is responsible to deliver or serve a variety of legal documents including subpoenas, summonses, and law suits. In addition, the Sheriff also is often present in property evictions and seizures and sells property ordered to be sold by a court.
7. INFORMANTS AND DRUG BUYS—Each Sheriff is provided special funds to pay informants and to buy drugs as a part of his law enforcement functions.

## **COUNTY TREASURER**

In county finance, responsibility for the certain financial decision making is divided between the Auditor and the Treasurer. The Auditor is the chief accountant, responsible for executing transactions and maintaining financial and budgetary records. The Treasurer is the cash manager, functioning in a manner similar to a banker. As cash manager, the Treasurer collects all cash received by the county. These receipts can be collected directly or indirectly received through the Auditor. The Treasurer's office makes all deposits. All county expenditures are made by warrant of the County Auditor to the Treasurer. The Treasurer redeems warrants when presented by the bank. All transactions processed are posted by fund to the Treasurer's records. Bank activity of the treasury is balanced with the depository on a daily basis. The Treasurer provides evidence of this reconciliation to the Auditor on a daily basis to ascertain that both offices' records are in agreement.

The Treasurer is the chief investment officer of the county. Through communication with the Auditor, the Treasurer should match investment timing with cash flow needs. The goal of investing public money is to protect the public money while trying to maximize returns using eligible investments purchased in compliance with the law. Investment policies of the county are established by the County Investment Advisory Board. The

membership of this board includes two County Commissioners and the County Treasurer. In most counties investment earnings are the third or fourth largest source of revenue for the county general fund.

A primary duty of the County Treasurer is the role of tax collector. A tax bill is prepared based on information contained on the duplicate. The collection of real estate and manufactured homes tax takes place in December and June. Settlement occurs in February and August. The Treasurer also collects personal property tax, based on information provided on personal property tax returns. The collection takes place in April and September with settlement taking place in June and October. The Treasurer keeps a detailed record of the collection status of each real estate parcel.

Taxpayers not paying their tax bills within the allowable time incur interest and penalties. Taxpayers still owing tax after the date of settlement have their names placed on the delinquent tax list. The list, certified by the Treasurer to the Auditor, is published in newspapers having general circulation in the county. Payment of delinquent tax is coordinated through the Treasurer's office in cooperation with the Prosecutor. A delinquent tax fund has been established in each county to expedite the collection of delinquent taxes. There are various payment plans available to taxpayers having financial difficulty. In some counties, at the option of the Treasurer, a pre-payment plan may be established. This budget plan is especially useful for taxpayers on a fixed income. In cases where taxes owed are not collected through conventional means, the Treasurer works with the County Prosecutor in foreclosures and other collection proceedings.

Miscellaneous duties performed by the County Treasurer include maintaining the bonds of several county officials and sitting on various boards. These boards are the County Budget Commission, the County Board of Revision, the Investment Advisory Board, the Microfilming Board and the Automatic Data Processing Board. In some counties the County Treasurer administers a linked deposit program that makes low cost loans available for small businesses to protect and create jobs in the county.

## **COUNTY APPOINTED AUTHORITIES**

The second major organizational component of county government is comprised of a variety of appointed authorities. Some of these authorities are boards or commissions or committees that are statutorily required. In other cases these appointed authorities are permissive and are subject to creation by county commissioners or may be established by court action.

Some of these authorities are only advisory. Others operate as independent entities. The following listing shows the wide diversity of appointed authorities that operate as a part of county government.

- Mental Retardation and Developmental Disabilities Board (MRDD)
- Alcohol, Drug Addiction and Mental Health Services Board (ADAM)
- Alcohol and Drug Addiction Services Board (ADAS)
- Children Services Board
- Metropolitan Housing Authority
- Emergency Management Agency
- County Board of Health
- County Family Service Planning Committee
- County Child Abuse and Child Neglect Advisory Board
- County Board of Elections
- Veterans Service Commission
- County Zoning Commission
- County Board of Zoning Appeals'
- Airport Zoning Board
- Airport Board of Zoning Appeals
- County or Regional Planning Commission
- County or Joint County Solid Waste Management District
- Public Defender Commission
- Port Authority
- Metropolitan Park Board

- County Budget Commission
- County Board of Revision
- County Microfilming Board
- County Automatic Data Processing Board
- County Records Commission
- Tax Incentive Review Council
- Regional Airport Authority
- County Transit Board
- Regional Transit Authority
- County Hospital Board of Trustees
- County Facilities Review Board
- Community Improvement Corporation
- County Law Library Board
- County Agricultural Society (Fair Board)
- County Library Board
- County Historical Society
- 911 Planning and Technical Advisory Committee
- Housing Advisory Board
- County Building Commission
- County Jail Industry Board
- Corrections Commission For Multi-County Jail

## **COURTS AND ELECTED JUDGES**

The third major organizational component of county government is comprised of the court system and elected judges. Counties are required to fund much of the court system in Ohio. The courts have been determined to be a separate branch of government and not subject to control by any other branch of government. Counties pay virtually all of the costs of the Court of Common Pleas and its various Divisions. A major exception is the cost of the salary of Common Pleas Judges, where most of the compensation of the Judges is paid by the General Assembly pursuant to appropriations made to the Ohio Supreme Court.

Under the concept of separation of powers courts have certain inherent powers. Of primary concern to County Commissioners is the fact that, as the county appropriating authority for budget purposes, Commissioners have far less discretionary ability to allocate resources to the courts than they do for most other county elected officials and agencies.

A court may challenge its allocation of resources by the Board of County Commissioners and, in general, the Commissioners must prove that the request of the court is unreasonable. In some cases, in these budgetary conflicts, Commissioners have even been ordered to jail for contempt of court. Legislation was enacted to try to place the burden of proof in budget disputes on Judges, to establish systematic budget procedures for the consideration of court budget requests, and to prohibit the jailing of County Commissioners. These changes in state law have been found to be unconstitutional.

Counties also share in the costs of operating the Courts of Appeals. In the case of appellate districts that include multiple counties, the costs are shared among the counties that comprise the district. In the case of the Court of Appeals, however, the entire salary of the Judges is paid by the state pursuant to appropriations to the Supreme Court.

All counties are also served by either municipal courts or county courts. In some cases there are both municipal courts and county courts in the same county. Municipal courts may have county wide jurisdiction or may have jurisdiction on less than a county wide basis as defined by the General Assembly. Generally, counties have total financial responsibility for county courts. The costs of municipal courts are generally shared between the county and the municipalities the court serves.



# COUNTY GOVERNMENT REVENUE AND TAXATION

Critical to an understanding of county government is a basic understanding of the sources of county revenue and current tax authorities that have been granted to counties by the General Assembly.

There are two basic types of funds in the county treasury. The general fund includes all monies that are not dedicated for specific purposes. There are a series of other funds that are referred to as special revenue funds. Monies in special revenue funds are dedicated for specific purposes as a result of state legal provisions or due to the fact that a tax was approved by the electors for specified purposes. For example, monies derived from a tax levy approved by the electors for MRDD programs is maintained in a special revenue fund that can only be used for MRDD programs. Likewise, fees collected for processing auto titles are also in a special revenue fund and can only be used for the purpose of titling motor vehicles and watercraft.

From the perspective of most county commissioners the biggest challenge to provide adequate resources for the county general fund. The four major sources of revenue to the county general fund, in their relative order of importance are:

1. PERMISSIVE SALES AND USE TAX
2. INSIDE PROPERTY TAX MILLAGE
3. LOCAL GOVERNMENT FUNDS
4. INVESTMENT EARNINGS

## COUNTY TAXES

This section will detail the primary tax authorities and will discuss their relative importance to county government.

### Property Taxes

County property taxes may be divided into two primary types:

1. **Inside Millage**, or unvoted millage, generally benefits the county general fund. In most counties, the inside millage rate goes back to the depression and is equal to two-thirds of the amount collected during the five years prior to the constitutional amendment that reduced the then 15 mill limit to 10 mills. Some counties have reduced inside millage below their “minimum guarantee” when they have enacted a sales and use tax.

This source of revenue is usually the first or second largest sources of county general fund revenue.

2. **Outside Millage**, or voted millage, generally does not benefit the general fund, although the passage by the electors of a voted levy can free up county general fund dollars. Most of the revenue from a voted levy is for specified services. Counties have relatively broad authority to submit to the electors levies for a variety of purposes. Currently, voted levies are in effect for the following specific purposes:

- a. Children Services
- b. County Hospitals
- c. EMS
- d. Health District
- e. Alcohol, Drug Addiction, and Mental Health
- f. MRDD
- g. Senior Citizens
- h. TB
- i. Conservancy District
- j. County Homes
- k. Road and Bridges
- l. Libraries
- m. 911 Phone Systems
- n. Permanent Improvements
- o. Community Colleges
- p. Health and Human Services
- q. Parks and Recreation
- r. Zoos
- s. Police Information Centers
- t. Historical Museum
- u. Law Enforcement
- v. Narcotic Bureaus
- w. Regional Forensic Lab
- x. Port Authorities
- y. OSU Extension
- z. Soil and Water Conservation
- aa. Current Expense

As can be seen, most of these voted county levies are for specified services. We believe that only one county has a voted levy for current expenses that directly benefits the county general fund. In most of these cases, the board of county commissioners is the taxing authority, and must vote to submit the levy to the electors of the county. Two major exceptions are health district levies, multi-county alcohol, drug addiction and mental health levies, and port authority levies.

## County Permissive Taxes

In 1967, counties were granted the authority to enact a series of permissive taxes. Following is the current permissive tax authorities and some data on the current status of each tax:

1. The **Permissive Sales and Use Tax** is generally either the first or second largest sources of revenue to the county general fund. Counties may levy a tax of up to 1.5% under two separate sections of Ohio law. Generally, there are four methods by which the tax may be enacted. In certain cases the tax must be submitted to the electors for approval, but in other cases the tax may be enacted without the necessity of a vote, however, the tax is always subject to either a referendum or an election to repeal, an initiative process.

Currently 87 counties have a sales tax in effect at local rates ranging from .50% to the maximum 1.5%. Following is the number of counties that have levied the tax and the various rates:

COUNTY RATE %	NUMBER OF COUNTIES
No Tax	1
.25	0
.50	8
.75	3
1.0	39
1.25	10
1.5	27
<b>TOTAL</b>	<b>88</b>

In addition, seven regional transit authorities have enacted the transit authority permissive sales and use tax at rates ranging from .25 to 1.00%. A regional transit authority has independent authority to level the tax at a rate of up to 1.5%; however, the enactment of a tax by a transit authority requires a vote of the electors.

Of interest is the fact that 27 counties have currently enacted the maximum 1.5% county permissive tax. Generally only relatively small

counties have used all of the current authority under state law. Only two of these 27 counties (Clark and Columbiana) have population greater than 100,000.

During CY 2000 counties received \$1.061 Billion from this permissive tax. In CY 2001 counties collected \$1.071 Billion from this tax.

2. The permissive **Real Property Transfer Tax** allows counties to enact up to three mills on top of the one mill mandatory real property transfer fee that is paid in all counties. State law authorizes the levy of up to \$3.00 per \$1,000 of value of real estate upon transfer.

During Tax Year 2000, 70 counties levied this tax at the rate ranging from 1 to 3 mills. Total revenue from the permissive collections equaled \$60.2 Million. When added to the \$34.8 Million collected by all 88 counties from the 1 mill mandatory fee nearly \$95 Million was collected. Currently, 26 counties have levied the maximum 3 mill permissive tax. All receipts from this tax supplement the county general fund.

3. The permissive **Motor Vehicle License Tax** may be levied by the board of county commissioners at a maximum rate of up to \$15 on top of the statewide motor vehicle license tax. The tax is actually three separate \$5 levies, each that has different provisions for the distribution of the funds received from each \$5 tax. Generally speaking, certain funds from the county enactment of this tax must be shared with municipalities and townships within the county. In addition, each municipality and township in the county has independent authority to levy its own permissive license taxes.

In the case of counties, following are the number counties that have levied each of the \$5 permissive taxes:

FIRST \$5	SECOND \$5	THIRD \$5
45	38	31

Revenues derived from these funds must be used for road and bridge purposes pursuant to the Ohio Constitution, and none of the funds go to the county general fund.

4. Counties also have the authority to levy a **Permissive Lodging Tax**. The tax may also be levied by municipalities and townships. In the case of a county, all the proceeds of the tax must generally be deposited in a special revenue fund and is used to make contributions to convention and visitors bureaus in the

county. In addition, some special time-limited lodging tax authority has been granted for specific capital improvement projects. Unlike lodging taxes levied by municipalities and townships, none of the revenues derived from the tax may be used for the county general fund. During Calendar Year 2000, 57 counties and 249 townships and municipalities levied the tax. While over three-quarters of all lodging taxes are at a rate of 3%, the combined rate in some counties is as high as 10%. In CY 2000, this tax yielded nearly \$95 Million for all levying jurisdictions.

5. Counties were also granted the authority to levy a **Permissive Utilities Service Tax** in 1967. No county has ever levied this tax, although it is still authorized by Chapter 324 of the Revised Code. Under the law, the tax may be enacted at the rate of not more than 2% of the charge for every utility service in the county. The rate for customers engaged in business must be at the rate of 150% of the rate for all other non business customers.

The law provides that the tax is to be levied on all utilities including electric, gas, telephone, telegraph, heating, cooling, and even water and sewer services. Exemptions from the tax include the first \$5 of each monthly bill, services for resale, telephone services outside of the state, the supply of a utility service to a business for use in the production of tangible personal property, and the supply of a utility service that is not within the taxing power of a county under the Ohio or U.S. Constitutions.

## **STATE TAXES SHARED WITH LOCAL GOVERNMENTS AND SCHOOLS THAT BENEFIT COUNTIES**

In addition to the primary county taxes specified above, counties also receive portions of certain state taxes that are distributed to local governments and schools. The following table summarizes these distributions to local governments:

<b>TAX</b>	<b>% TO LOCAL GOVERNMENTS</b>	<b>COMMENTS</b>
Natural Gas Consumption (MCF)	100.0	To replace revenue loss resulting from reduction in assessment rate of natural gas property.
KWH	40.0	To replace revenue loss resulting from reduction in assessment rate on electric generating equipment.
Motor Vehicle License	59.9	Most comes from \$20 passenger vehicle license tax. Constitutionally earmarked for highway purposes.
Motor Vehicle Fuel	28.1	Local governments receive 25% of 22 cent state tax by formula. The equivalent of 1 cent is for local government use through the Local Transportation Improvement Program of the Ohio Public Works Commission. Each county received \$1.385 Million during CY 2001.
Personal Income	10.5	4.2% to Local Government Fund; .6% to Local Government Revenue Assistance Fund; 5.7% to Library and Local Government Support Fund.
Pass Through Entity	10.5	Same as above.
Public Utility Excise	4.8	4.2% to Local Government Fund; .6% to Local Government Revenue Assistance Fund.
Corporate Franchise	4.8	Same as above.
Sales and Use	4.8	Same as above.
Dealers In Intangibles	62.5	Distributed to county undivided local government fund on situs basis.

It should be noted that 70% of the proceeds of the Natural Gas Consumption Tax (MCF) and the KWH tax is distributed to school districts by the Department of Education. The remaining 30% is distributed to all other political subdivisions by County Budget Commissions.

**THE LOCAL GOVERNMENT FUNDS**

The Local Government Funds are the most important state revenue sharing program for local governments. There are actually three Local Government Funds:

THE LOCAL GOVERNMENT FUND (LGF)

THE LOCAL GOVERNMENT REVENUE ASSISTANCE FUND (LGRAF)

THE LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND (LLGSF)

The following table shows the state taxes that comprise the various funds and the percentages of these taxes that are deposited in these funds:

<b>FUND</b>	<b>PERSONAL INCOME</b>	<b>PASS THROUGH ENTITY</b>	<b>SALES AND USE</b>	<b>CORPORATE FRANCHISE</b>	<b>PUBLIC UTILITY EXCISE</b>	<b>KWH</b>
<b>LGF</b>	4.2	4.2	4.2	4.2	4.2	2.646
<b>LGRAF</b>	.6	.6	.6	.6	.6	.378
<b>LLGSF</b>	5.7	5.7	0	0	0	0

During CY 2000, the most recent year that final data has been published by the Department of Taxation, these percentages resulted in the following amounts of revenue sharing with the recipients of the Local Government Funds:

<b>FUND</b>	<b>DOLLARS (in millions)</b>
<b>County Undivided LGF</b>	645.0
<b>Municipal Share Distributed Directly to Cities and Villages Levying Income Taxes</b>	61.1
<b>County Undivided Graf</b>	99.0
<b>County Undivided LLGSF</b>	491.0
<b>TOTAL</b>	<b>1, 296.1</b>

The LLGSF is primarily for the use of libraries. County governments generally do not participate in the Library and Local Government Support Fund, as 98% of these revenues are distributed to libraries.

The Undivided LGF and the LGRAF are distributed to counties, municipalities, townships and to certain park districts by County Budget Commissions under either a statutory or a locally adopted and approved formula. In the case of counties, the money is deposited into the county general fund and is usually either the third or fourth largest sources of revenue that comprises the general fund of the county.

### **STATE PROPERTY TAX CREDIT REIMBURSEMENT TO LOCAL GOVERNMENTS**

County governments receive reimbursement from the state for four major property tax credit programs that have been enacted by the Ohio General Assembly. These programs include:

10% Property Tax Credit

2.5% Owner Occupied Property Tax Credit

Homestead Exemption Credits

Exemption of the First \$10,000 of value of Tangible Personal Property

These programs benefit homeowners, senior citizens, and businesses by reducing their property taxes. Following is the amount of reimbursement by type of credit during CY 2000:



<b>TYPE OF CREDIT</b>	<b>DOLLAR REIMBURSEMENT TO LOCAL GOVERNMENTS (in Millions)</b>
<b>10% Credit</b>	809.7
<b>2.5% Credit</b>	112.9
<b>Homestead Exemption</b>	67.0
<b>\$10,000 Tangible Personal Property Exemption</b>	93.6
<b>TOTAL</b>	<b>\$1,083.2</b>

## STATE GASOLINE AND MOTOR VEHICLE LICENSE TAXES SHARED WITH LOCAL GOVERNMENTS

Counties presently receive funds to improve and maintain the county road and bridge system from the following major sources of revenue:

1. **State Motor Vehicle License Fee**-Local units of government receive most of the \$20 statewide motor vehicle license fee. On a statewide basis in 2001, this source of revenue yielded \$314.9 million to counties, townships, and municipalities in Ohio. The following table shows the breakdown by type of local jurisdiction:

<b>MUNICIPALITIES</b>	\$63,411,850
<b>TOWNSHIPS</b>	\$15,744,712
<b>COUNTIES</b>	\$235,737,631

2. **State Motor Vehicle Fuel Tax**-Excluding the one cent per gallon that is dedicated to the Local Transportation Improvement Program and administered by the Ohio Public Works Commission, local governments receive 25% of the Ohio's gas tax. In Calendar year 2001, \$327.9 Million was distributed to local governments as follows:

<b>MUNICIPALITIES</b>	\$140.4 million
<b>COUNTIES</b>	\$121.9 million
<b>TOWNSHIPS</b>	\$65.6 million

Each county receives an equal share of the county portion of the tax. In 2001, each county received \$1.385 million. In most small counties the gas tax is the primary source of funding for road and bridge programs, while in larger counties, the motor vehicle license tax is the primary source of funding.

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