



CIDS

County Information and Data Service

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DATES TO REMEMBER

DECEMBER 9-11, 2012

CCAO/CEAO WINTER CONFERENCE, GREATER COLUMBUS CONVENTION CENTER, COLUMBUS

FEBRUARY 10-12, 2013

CCAO COMMISSIONERS' TRAINING SEMINAR, DEER CREEK RESORT & CONFERENCE CENTER, PICKAWAY COUNTY (MT. STERLING) (FLYER ATTACHED)

MARCH 2-6, 2013

NACo LEGISLATIVE CONFERENCE, WASHINGTON HILTON & TOWERS, WASHINGTON, D.C. (REGISTRATION OPENS ON NOVEMBER 27)

ASSOCIATION NEWS

CCAO/CAAO PUBLISHES FACT SHEET "FUNDING THE PROVISION OF SERVICES TO OHIO'S CITIZENS – THE PARTNERSHIP BETWEEN STATE & LOCAL GOVERNMENTS"

During the spring of this year the executive committees of CCAO and the County Auditor's Association of Ohio (CAAO) met to discuss ways in which the two organizations could work together on matters of common interest involving state and county policy issues. One of the ideas that came out of this meeting was a desire to document the impact of disproportionate cuts on local governments from the current state budget, to oppose any further cuts, and to restore a portion of the lost local revenues in the next state budget.

[The Fact Sheet](#) "Funding the Provision of Services to Ohio's Citizens – The Partnership Between State and Local Governments" is a joint product of this collaborative effort. The document provides background information on the fiscal relationship between Ohio and local governments since 2000, argues that additional cuts to the LGF and Tangible Personal Property Taxes must be avoided, seeks restoration of at least a portion of the disproportionate cuts made by the current state budget, and supports upholding the constitutional amendment regarding casino revenue distributions.

For additional information regarding this fact sheet from CCAO please feel free to contact CCAO Executive Director Larry Long at (614) 220-7977 or llong@ccao.org or CCAO Managing Director of Research Brad Cole at (614) 220-7981 or bcole@ccao.org or toll free at (888) 757-1904.

COUNTY COMMISSIONERS HANDBOOK: TAXATION & FINANCE CHAPTERS RENUMBERED

The development of the first *County Commissioners Handbook*, published in 1980, was funded in part from grants from the U.S. Office of Personnel Management and the Department of Housing and Urban

Development. Those grants were intended to be “seed concept” grants intended to get good ideas started. This original *Handbook* was about 200 pages and fit into a one-inch notebook.

Over the past 32 years, CCAO’s “seed concept” grew exponentially into such a large collection of pertinent information for counties that it is no longer feasible to publish a paper copy. Subject categories and chapters have expanded to well over 1,000 pages. The *Handbook* is available on the CCAO website at www.ccao.org Click on the *Handbook* icon on the front page.

As a result of law changes, some of the Taxation & Finance section chapters have been renumbered or renamed and increased to make your research easier. Revision and updating chapters is an ongoing process.

TAXATION & FINANCE CHAPTERS	
OLD CHAPTER NUMBERS	NEW CHAPTER NUMBERS
13) State Taxes (1994)	13) State Taxes (1994) – no change
14) Local Property Taxes (1994)	14) Local Property Taxes (1994) – no change
15) Municipal, Township & School Permissive Taxes (1994)	16) Municipal, Township & School Permissive Taxes (1994)
17) County Permissive Taxes (2011)	17) County Permissive Taxes (2011) – no change
	19) Permissive Real Property & Manufactured Home Transfer Tax (2012)
18) County Budgets & Fiscal Control (1994)	22) County Budgets & Fiscal Control (2010)
19) Ohio’s Local Government Funds (2005)	23) Ohio’s Local Government Funds (2005)
20) Purchasing (2009)	24) Purchasing (2009)

Recently, a new Chapter 19) Permissive Real Property & Manufactured Home Transfer Taxes (2012) was published. In a couple of weeks we will publish a new Chapter 18 on the Permissive Sales and Use Tax. Later, we will also be publishing new Chapters on the 20) Permissive Motor Vehicle License Tax and the 21) County Permissive Lodging Tax. Previously, these Chapters were combined and it is hope that the new format will make the Handbook more user friendly. Stay tuned for more new or revised chapters to be published in the weeks ahead.

CCAO NOMINATING COMMITTEE REPORT; REQUESTS FOR PRESIDENTIAL APPOINTMENTS DUE DECEMBER 7

CCAO President Deborah Lieberman (Montgomery) appointed the following commissioners to serve on the CCAO Nominating Committee: David Dhume (Madison) - Chair, Paula Brooks (Franklin), Olen Jackson (Morrow), Kerry Metzger (Tuscarawas), and Daniel Troy (Lake). The Committee met on November 16, 2012 to recommend a slate of CCAO officers and Board of Directors members. Last week, a copy of the report was send to all Boards of County Commissioners and the Cuyahoga and Summit County Executives and County Councils this week. The report will be formally presented at the CCAO Business Meeting held during the CCAO/CEAO Annual Winter Conference on Monday, December 10, 2012. Nominations also will be accepted from the floor.

The Committee wishes to thank all members who submitted their names for consideration. The nomination process was difficult because 23 highly qualified and motivated individuals expressed interest in serving as an officer or board member. The Committee, however, was charged with recommending candidates for five officer positions and seven regular two-year Board seats.

Presidential Appointments - The 2013 president will make nine more appointments to the CCAO Board for next year. Should commissioners, county executives or council members desire to be considered for such an appointment, please complete and return [the form](#) to Kathy Dillon, CCAO Office Manager and Boards Liaison, 209 East State Street, Columbus, OH 43215, fax (614) 221-6986 or kathydillon@ccao.org no later than

December 7th. In the event you previously expressed an interest to the Nominating Committee for a position and were not selected, you need NOT submit your name again as the next president will automatically receive names previously submitted.

CCAO OFFICERS

For President – Gary Lee, Union County Commissioner
For 1st Vice – Nick Kostandaras, Summit County Council Member
For 2nd Vice President - Dennis Stapleton, Delaware County Commissioner
For Secretary – Kim Edwards, Ashland County Commissioner
For Treasurer – Doug Corcoran, Ross County Commissioner

PAST PRESIDENTS WHO HAVE ELECTED TO SERVE ON THE BOARD

Deborah Lieberman, Montgomery County Commissioner
David Dhume, Madison County Commissioner
Paula Brooks, Franklin County Commissioner
Kerry Metzger, Tuscarawas County Commissioner
Daniel Troy, Lake County Commissioner
Bob Corbett, Champaign County Commissioner

FOR TWO-YEAR TERMS ON BOARD OF DIRECTORS

Gary Bauer, Huron County Commissioner
Pat Geissman, Medina County Commissioner
Pete Gerken, Lucas County Commissioner
Mike Halleck, Columbiana County Commissioner
Ed Humphrey, Clermont County Commissioner
David Wesler, Preble County Commissioner
Tom Wheaton, Carroll County Commissioner

UNEXPIRED ONE-YEAR TERMS

Also nominated for one-year unexpired terms were Jeremy Shaffer, Highland County Commissioner, who was nominated for the unexpired term of Gary Lee (Union), who is running for CCAO President, and Doug Weisenauer, Crawford County Commissioner, who was nominated for the unexpired term of Rich Myers (Henry), who will not be returning for office in January.

CCAO/CEAO ANNUAL WINTER CONFERENCE; START YOUR DAY WITH LIGHT EXERCISES WITH DIMITRIOUS STANLEY!

The 132nd CCAO/CEAO Annual Winter Conference to be held on December 9-11, 2012 at the Greater Columbus Convention Center (GCCC), 400 North High Street, in downtown Columbus is just around the corner!

Registration and Agenda: If you are not registered, you can register at the door. A revised agenda and registration materials have been posted at www.ccao.org Click on the article link on the front page.

Healthy Counties Work Together: CCAO/CEAO are committed to healthy counties! Join former OSU football player Demitrious Stanley, President and Fitness Instructor at Source Fitness, LLC, on Monday, December 10 from 6:30-7:00 a.m. and/or Tuesday, December 11 from 6:00-6:30 a.m. for light exercises. Don't

be intimidated! You will not be expected to run any linebacker or wide receiver drills...unless you want to! Learn basic moves and stretching to improve your health with very little time. A flyer is attached to this issue of CIDS.

Hotel Information: The headquarters hotel will be the *new* [Hilton Downtown Hotel](#), which is connected to the GCCC via an enclosed walkway. The Sunday night reception, hospitality suites, and a block of hotel rooms are at the Hilton. Additional blocks of hotel rooms have been held at the [Drury Inn](#) (Drury group access code – 2151385) and the [Hampton Inn & Suites](#). Click on the hotel reservation links above or see the hotel reservation information on the conference registration form.

Spouse/Guest Luncheon & Program: The Spouse/Guest Luncheon & Program will be held on Monday, December 10 from 11:30-2:00 p.m. at the new Hilton. The hotel features a stunning art collection comprised of over 150 original pieces by Central Ohio artists. The artwork is displayed in function space, guest rooms and public areas of the hotel.

STATE ACTIVITIES

OHIO SUPREME COURT RULES MVGT FUNDS CAN BE USED TO PAY COUNTY ENGINEER INSURANCE COSTS

In a decision announced on November 27, the Supreme Court of Ohio ruled that a county may use motor vehicle and gas tax (MVGT) revenues it receives from the state to pay the portion of the county's insurance premium that covers the risk of liability and loss resulting from the operations of the county engineer's highway department.

The court's 7-0 decision, authored by Justice Robert R. Cupp, reversed a ruling by the Fifth District Court of Appeals.

The case involved the proper application of Section 5(a), Article XII of the Ohio Constitution, which restricts the use of revenues generated by the state's motor vehicle licensing and gasoline taxes (referred to jointly as MVGT) to cover the costs of "construction, reconstruction, maintenance and repair of public highways and bridges," or to pay for traffic law enforcement and certain other "statutory highway purposes." MVGT taxes are collected by the state and distributed to the county engineers in the 88 counties on a pro-rata basis.

The decision arises out of a suit brought by the Knox County Commissioners against the Knox County Engineer, after the Engineer refused to pay his office's portion of the CORSA program costs. Knox County is a member of CORSA, the CCAO's risk sharing pool that provides property and liability coverage and risk management services to 64 Ohio counties. The trial court ruled that the CORSA program costs were directly connected to a highway purpose and could constitutionally be paid from MVGT funds.

On appeal, the Fifth District Court of Appeals reversed, holding that the commissioners had not presented sufficient evidence to establish a direct nexus between the CORSA premiums and a highway purpose. The commissioners sought and were granted Supreme Court review of the Fifth District's ruling.

In the decision reversing the court of appeals, Justice Cupp wrote: "Whether Article XII, Section 5a authorizes the expenditure of MVGT funds for the engineer's highway department's allocated portion of the CORSA premium is guided by our analysis in *Madden (v. Bower, ... 1969)*. In *Madden*, the issue was whether the cost of health-insurance premiums for the employees of the county engineer's highway department could properly be paid from MVGT funds. We determined that the highway-department employees were directly connected to a highway purpose by virtue of the work they performed. ... Because the work of the employees was in furtherance of the purposes for which the MVGT funds could be constitutionally expended, the health-insurance premiums could also be properly paid with the MVGT funds."

“(J)ust as the health-insurance premiums provided coverage to the employees whose jobs were directly connected to a highway purpose, the CORSA premiums similarly provide coverage for the inherent risk directly connected to the construction, maintenance, and repair of the highways or the enforcement of traffic laws. ... Moreover, the manner in which a county decides to ameliorate that risk, whether by being self-insured, purchasing its own insurance policy, or joining the CORSA risk pool, does not alter the directness of the connection. Rather, it merely represents a level of risk of financial exposure that the commissioners are willing to have their county assume.”

The Engineer has ten days to file a motion of reconsideration with the Ohio Supreme Court, and he may also have other avenues to pursue at the Court of Appeals level. CCAO is working with legal counsel to provide guidance to counties on expending MVGT funds to pay for the cost of covering the engineer under the county’s self-insurance program, risk sharing pool, or commercial insurance policy. Please contact Dave Brooks, Managing Director of Property & Casualty Insurance, at (888) 757-1908 or dbrooks@ccao.org for additional information.

OHIO TO SHOPPERS: KNOW THE SALES & USE TAX LAW

The law that passed 76 years ago says if you don’t pay sales tax, you likely owe ‘use’ tax.

The Ohio Department of Taxation (ODT) reminds shoppers on ‘Black Friday’, Cyber Monday and throughout this holiday season that if you buy something online or from a catalog, and the seller does not charge you sales tax, then Ohio law requires you to pay the tax directly to ODT. The tax you pay is the ‘use tax’, which has been around since 1936.

Tax Commissioner Joe Testa says more than 57-thousand Ohioans made direct, use tax payments totaling more than \$3-million on their untaxed purchases last year and he expects that number to grow. “For convenience, selection and perhaps tax avoidance, the online and catalog markets keep getting bigger. That means more untaxed transactions and a growing need to raise awareness of the use tax obligation. Most people and a lot of businesses don’t know about or understand the tax but it’s an important tool to ensure that Ohio retailers can compete fairly with out-of-state companies that don’t charge tax.”

Even back in the 1930’s, people would drive across state lines to purchase untaxed goods. This practice created a disparity for local Ohio store and led to the passage of the Use tax by the state legislature.

Testa is encouraging people to keep track of untaxed purchases, total them up at the end of the year, and make a payment when they file their income tax return next year. Ohio added a line on its income tax return in the year 2000 that allows people to report and pay the ‘use’ tax. The use tax is a companion to the sales tax. It is applied at the same rate and in a similar way to sales tax but comes into play when a seller is outside of Ohio and is not required to collect sales tax.

Testa says ODT is trying to make it as easy as possible for people to comply with Ohio law. The department has added a calculator to its web site – tax.ohio.gov – that determines how much tax is due on an untaxed purchase. The rate can vary depending on the county a person lives in.

States are developing a system to simplify the collection of tax by retailers in the online and catalog marketplace but until that system is more widespread, Testa says the responsibility rests with the consumer to report and pay use tax. He says the purchase invoice will show whether tax was charged. For more information, check the ODT web site or contact the department at (800) 282-1780.

EDUCATIONAL OPPORTUNITIES

SUCCESSFULLY MANAGING & PROMOTING WIND POWER IN AMERICA'S COUNTIES WEBINAR

County leaders are working with the wind industry to responsibly develop wind energy in their communities—protecting public safety while respecting individual property rights and promoting development. NACo and the Distributed Wind Energy Association (DWEA) recently published “County Strategies for Successfully Managing and Promoting Wind Power,” which shares criteria to consider when planning for wind installation of various scales and model ordinances to guide development. [Register](#) and join NACo on Thursday, December 6 from 2:00-3:15 p.m. to learn about this new publication and hear first-hand experiences of county planners. For more information, please contact Cindy Wasser, NACo Community Services Associate, at (202) 942-4274 or cwasser@naco.org

2013 NACo LEGISLATIVE CONFERENCE REGISTRATION OPEN

Registration for the [2013 NACo Legislative Conference](#), which is held on an annual basis in Washington, DC, is now open. The Conference will be held on March 2-6, 2013 at the Washington Hilton & Towers in Washington, D.C. This meeting brings over 2,000 elected and appointed county officials from across the country to focus on legislative issues facing county government. Attendees hear from key Administration officials and members of Congress about educational opportunities addressing current and hot topic issues. A day of lobbying on Capitol Hill the last day rounds out the conference. The Opening General Session Speaker on Monday, March 4 will be Bob Woodward, Associate Editor of *The Washington Post* and Author of *The Price of Politics*.

CLASSIFIEDS

Title /For More Information. . .	Employer/Application Deadline
Project Manager	Henry County Engineer December 21, 2012
IT Director	Erie County Commissioners December 14, 2012
Protective Services Program Administrator	Fairfield County JFS Position posted until filled
Deputy Director	Geauga County Park District Position posted until filled
Children Services Program Administrator	Greene County JFS Position posted until filled

*Start Your Day Off Right At This
Year's CCAO/CEAO Winter Conference!*



WAKE UP WITH DIMITRIOUS STANLEY

Dimitrious is President and Fitness Instructor at Source Fitness, LLC, in the Columbus area. Additionally, he is a former Ohio State football player. Join him for light exercises on Monday from 6:30 to 7:00 a.m. and on Tuesday from 6:00 to 6:30 a.m. Both morning exercises will take place at the Greater Convention Center.

Experience the following:

- Techniques for working out at home, without equipment.
- Demonstrations and assistance with basic moves and stretching to improve your health with very little time.
- Learn simple routines that you can duplicate anywhere.
- Don't be intimidated! You will not be expected to run any linebacker or wide receiver drills!