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DATES TO REMEMBER

FEBRUARY 10-12, 2013

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

MARCH 2-6, 2013

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

APRIL 2013

NATIONAL COUNTY GOVERNMENT MONTH

ASSOCIATION NEWS

LEE ELECTED 2013 CCAO PRESIDENT

CCAO President Deb Lieberman (Montgomery) convened the CCAO Annual Business Meeting on Monday, December 10 at the 132nd CCAO/CEAO Annual Winter Conference held at the Greater Columbus Convention Center in Columbus. The following officers were elected to serve in 2013:

- President – Gary Lee, Union County Commissioner
- 1st Vice President – Nick Kostandaras, Summit County Council Member
- 2nd Vice President - Dennis Stapleton, Delaware County Commissioner
- Secretary – David Wesler, Preble County Commissioner*
- Treasurer – Doug Corcoran, Ross County Commissioner
- Past President – Deborah Lieberman, Montgomery County Commissioner

The following past presidents have elected to automatically serve on the board: Deborah Lieberman (Montgomery), David Dhume (Madison), Paula Brooks (Franklin), Kerry Metzger (Tuscarawas), Daniel Troy (Lake), and Bob Corbett (Champaign).

Commissioners elected for two-year terms on board of directors include: Gary Bauer (Huron), Pat Geissman (Medina), Pete Gerken (Lucas), Mike Halleck (Columbiana), Ed Humphrey (Clermont), Doug Weisenauer (Crawford)*, and Tom Wheaton (Carroll).

Also nominated for one-year unexpired terms were Commissioners Tommie Joe Marsilio (Portage)* and Jeremy Shaffer (Highland).

*In the original Nominating Committee report, Ashland County Commissioner Kim Edwards was nominated for CCAO Secretary. Commissioner Edwards withdrew her name from nomination shortly before the

CCAO/CEAO Winter Conference due to health reasons. In a special Nominating Committee conference call held on Sunday, December 9, David Wesler (Preble) was nominated as CCAO Secretary. Previously, Wesler has been nominated for a two-year term on the Board. Doug Weisenauer (Crawford), who had been nominated to fill a one-year unexpired term, was nominated for a two-year term on the Board instead of Wesler. Tommie Joe Marsilio (Portage) was nominated to a one-year unexpired term.

GOVERNOR KASICH ADDRESSED CONFERENCE GENERAL SESSION; LOCAL GOVERNMENTS URGED TO EXAMINE SHARED SERVICES, CONTINUE INNOVATION

CCAO/CEAO were honored that Ohio Governor John Kasich spoke during the General Session/Luncheon held on Monday, December 10 during the 132nd CCAO/CEAO Annual Winter Conference. The Conference was held December 9-11, 2012 at the Greater Columbus Convention Center (GCCC), 400 North High Street, in downtown Columbus.

In spite of recent budget cuts that weakened local government finances, Governor Kasich urged Ohio's county commissioners and county engineers to work with his administration in its efforts to innovate the state's economy and business landscape.

"We have to market ourselves much better with the assets we have," he said while delivering remarks. The governor alluded to difficult decisions he's had to make regarding the state budget, such as cutting Medicaid spending for nursing homes, trimming the state employee workforce and not raising taxes.

"And of course included in this package were changes that affected you. We've attempted to give you the tools that you need and we've seen, for a significant period of time, a pretty aggressive investment in the concept of shared services," the governor said. He added that the cuts were necessary to make Ohio competitive and that his administration is focused on helping local governments share services to continue reducing costs, but provide quality programs to residents.

Governor Kasich asked the commissioners and engineers to consider whether or not they could bring programs back to the general revenue fund and reach agreements with other county officials. He also recommended that local governments bring in people from the private sector to analyze their operations. "Thinking out of the box and making changes that would represent change in the culture, is the way to be able to get things to be permanent and to bring about big change," Governor Kasich said.

In the wide-ranging half-hour speech, the governor touched on the severance tax, education overhauls and the turnpike, saying how his administration is looking at things it can do to continue innovating and make Ohio as competitive as it can be.

Severance Tax: The governor told commissioners and engineers he wants a severance tax increase, saying that he believes oil companies need to pay more than 20 cents on an \$80 barrel of oil. The tax increase would generate lower income tax rates for individuals and small businesses. "Small business is the engine of economic growth in our state and jobs, to me, are the greatest moral issue," he said.

Turnpike: Governor Kasich said by the end of the week he will make an announcement regarding the future operation of the Ohio Turnpike. He would not discuss specific details of what will be announced, but said the bulk of the infrastructure spending resulting from potential revenues would be focused on the northern part of the state. The governor added that he wants to lease out rest areas on state roads, in an effort to provide better service to travelers for a low cost. He said his office is "going to move forward" with the proposal.

Education Overhauls: Gov. Kasich also reiterated that his administration will also be releasing a school funding program that is designed to ensure that every child, regardless of his or her zip code, will have access to

resources that will allow them to compete with others across the state. "Every kid deserves a fighting chance," he said. The governor also touted recent public school overhauls, like teacher evaluations based on student performance and the 3rd grade reading guarantee, which he said will help children move forward and encourage innovation. He added that more changes need to be done in the future, however, and that both public school and high education institutions should put greater emphasis on career paths. Gov. Kasich said more money for job training will be included in the new budget.

COUNTY PERMISSIVE SALES AND USE TAX CHAPTER UPDATED

This week CCAO published revised County Commissioner Handbook Chapter 18 regarding County Permissive Sales and Use Taxes. Chapter 18 of the County Commissioners Handbook provides a detailed description of the sales and use tax and the additional sales and use tax, allowable uses for each tax, enactment options, public hearing and notice requirements, effective dates, repeal and referendum requirements, inside millage rollback, enactment for transit purposes, collection and distribution of the tax, overpayment and refunds, the streamlined sales and use tax agreement, and other information regarding the sales and use tax. If you have any questions regarding this Handbook Chapter, please contact Brad Cole, Managing Director of Research at (614) 220-7981, (888) 757-1904 or bcole@ccao.org

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
	18) Permissive Sales & Use Tax (2012) - NEW
	19) Permissive Real Property & Manufactured Home Transfer Tax (2012) - NEW
18) County Budgets & Fiscal Control (1994)	22) County Budgets & Fiscal Control (2010) – no change
19) Ohio’s Local Government Funds (2005)	23) Ohio’s Local Government Funds (2005) – no change
20) Purchasing (2009)	24) Purchasing (2009) – no change

This week, a new Chapter 18) Permissive Sales and Use Tax was published. 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.

COUNTY ACTIVITIES

FRANKLIN COUNTY TO HOST NACo CONFERENCE IN 2017

Attracting elected leaders and officials from the more than 3,000 counties across the nation to learn how good government partnerships have led to growth and economic rebound in Central Ohio, the Franklin County Commissioners will host the 2017 National Association of Counties (NACo) Annual Conference. Franklin County was named the host city at a recent meeting of the NACo Board of Directors. As many as 3,000 elected and appointed county officials, exhibitors, presenters and guests are expected to participate in the five-day conference in the Summer of 2017 - which is expected to generate more than 9,000 hotel room nights at area hotels and have a total economic impact of nearly \$8 million in Central Ohio, according to Experience Columbus.

“We have a great story to tell here in Franklin County, and we can’t wait to showcase our region’s successful public-private partnerships, our job-creation investments, and our ever-improving quality of life to county leaders from across the nation and vendors from around the world,” said County Commissioner President Paula Brooks, whose work on NACo’s International Economic Development Task Force is expected to draw additional international representatives. “Landing major conventions such as NACo - and attracting the dollars they bring - is the reason Franklin County has invested in our local tourism and hotel industry.”

“At the national level, NACo serves as a champion on Capitol Hill to bring the needs and practicality of local counties to the forefront of our nation’s policy debates. Having this major convention here in Columbus will allow us to show how decisions in Washington have a real and lasting impact in Franklin County,” said Commissioner Marilyn Brown. “Just as important is the positive impact this convention will have on area hotels, restaurants and our tourism industry.”

“As a preview, Franklin County will play host next summer to members of NACo’s Large Urban County Caucus, which represents the nation’s 100 largest urban counties,” added Commissioner John O’Grady, who noted that the nation’s urban counties represent about 130 million people - nearly one in every two Americans. “This smaller conference next year will showcase Franklin County’s success in growing jobs, stretching tight financial resources, and welcoming visitors to the nation’s top-ranked baseball park, zoo, library, and science center.”

Each year, the NACo Annual Conference provides an opportunity for county officials from across the nation to strategize on policies affecting counties and share ideas and best practices on economic growth, arts and culture, energy policy, health and human services, transportation, and justice issues.

Over the next four years, the Franklin County Commissioners will be working with NACo to plan the details of the 2017 conference, including opportunities for visiting officials to tour some of the region’s major attractions.

STATE ACTIVITIES

OHIO SUPREME COURT RULES THAT BUSINESS TAX REVENUE ON FUEL SALES MUST GO TO HIGHWAYS

In the case of [*Beaver Excavating Company v. Testa*](#) the Ohio Supreme Court ruled on December 7 that the allocation of commercial activity tax (CAT) revenues derived from the sale of motor-vehicle fuel to non-highway purposes violates Article XII, Section 5a of the Ohio Constitution. The ruling applies only to future allocations of CAT revenue from fuel sales, and therefore does not affect taxes that have already been collected and expended.

The case was brought by Ohio contractors and county engineers who seek to have the approximately \$140 million per year in revenue in question redirected to public highway purposes. Friend of the court briefs in support of the existing law were filed on behalf of CCAO, Ohio Municipal League, Ohio School Boards Association, Ohio Manufacturers' Association, and Ohio Society of Certified Public Accountants, among others. Existing law requires CAT revenues to be credited to the state general revenue fund, the school district tangible personal property tax replacement fund, and the local government tangible personal property tax replacement fund.

The supreme court decision reverses the decision of the trial and appellate courts which relied on an earlier supreme court decision, *Ohio Grocers Association v. Levin (2009)*, to conclude that if the high court ruled that the collection of the CAT on gross receipts from food sales is constitutional, then by implication the collection of the CAT on gross receipts derived from motor vehicle fuel sales is similarly constitutional.

In their decision the court said, "The CAT proceeds are money derived from an excise [gross receipts tax] on motor vehicle fuel sales. Although not a transactional [sales] tax, the amount of tax one must pay to the state because of the CAT is directly based on motor vehicle fuel sales revenue." The high court went on to say that the constitution "explicitly prohibits the expenditure of revenue derived from excises on motor-vehicle fuel for any purpose other than highway purposes. Because R.C 5751.20 [the law] credits revenue collected from excise taxes on motor vehicle fuel to purposes other than highway purposes, that provision of the CAT is unconstitutional."

The high court was careful to clarify that the constitution does not prevent the state from collecting the CAT on the gross revenues derived from motor vehicle fuel sales. The court said, "The state may still collect the revenue derived from the CAT relating to motor vehicle fuel, but the revenue may not be expended until the General Assembly properly allocates the revenue according to Section 5a [the constitution]" for highway purposes.

Thus the state is prevented from further expenditure of such money on a prospective basis "until the General Assembly acts to remedy the statutory defect." The court concluded that retroactive application of the decision was not in the best interest of the state. The court wrote, "The fiscal effect of reallocating other state revenue to replace money that has been expended for non-highway purposes would have a significant, consequential, and negative impact on the state's fiscal footing, which has been under sustained stress for several years during the course of economic recession."

Ohio OBM Director Tim Keen said the administration "is reviewing the case and considering what steps need to be taken to comply with the ruling." Keen said that budget officials will have to adjust projected state revenue estimates for SFY 2014 and 2015.

For additional information regarding this issue, please contact Brad Cole, CCAO Managing Director of Research, at (614) 220-7981, (888) 757-1904 or bcole@ccao.org

2013 COUNTY FAIR SCHEDULE

The Ohio Department of Agriculture (ODA) has announced the schedule for the 2013 fair season, which includes Ohio's 94 county and independent fairs and the Ohio State Fair. The Paulding County Fair will kick off the 2013 season on June 10, and the season will wrap up on October 12 with the Fairfield County Fair. Click here for an [alphabetical listing](#) or [chronological listing](#) of fairs.

In addition to setting and approving the dates for the independent and county fairs, the ODA is responsible for helping to assure the safety of fair amusement rides, monitoring livestock shows to help assure honest competition and coordinating animal health efforts with local veterinarians.

FEDERAL ACTIVITIES

CENSUS BUREAU: U.S. MOVING RATE INCREASED; OHIO LOSES MOST TO KENTUCKY

Americans' appetite for moving their place of residence inched back up this year, the U.S. Census Bureau announced Monday. Data show 12% of people in the country moved this year - up from the record low of 11.6% in 2011.

Meanwhile, about 206,000 Ohioans moved to other states in 2011, while some 192,000 people from other places moved to Ohio, the bureau estimates.

All told, about 36.5 million people one year and older moved in the U.S. this year, according to the bureau's 2012 [Geographic Mobility](#) survey. About 64% of those moved to another residence within the same county.

Most of Ohio's 2011 interstate migration occurred with nearby states, with some exceptions. Kentucky was the most common destination for Ohioans moving out of the state, with about 20,000 people moving there, according to the 2011 [American Community Survey](#) estimates, which were also released Monday. In return, about 13,000 Kentuckians moved to Ohio.

Florida was also a popular state for fleeing Buckeyes, with about 18,000 moving there last year. However, nearly 16,000 Floridians moved to Ohio. The Census Bureau data also show:

- 13,000 Ohioans moved to Pennsylvania; 14,000 Pennsylvanians moved to Ohio.
- 12,000 Ohioans moved to Texas; 12,000 Texans moved to Ohio.
- 11,000 Ohioans moved to Michigan; 14,000 Michiganders moved to Ohio.
- 11,000 Ohioans moved to Indiana; 12,000 Indianans moved to Ohio.

Nationally, the most common state-to-state moves in 2011 were: New York to Florida with 59,288 movers; California to Texas with 58,992; and California to Arizona with 49,635.

EDUCATIONAL OPPORTUNITIES

OSU EXTENSION TO HOST STATEWIDE LAND-USE CONFERENCE

Government officials, planners, developers, landowners, farmers, producers, and those interested in land-use implications regarding everything from agriculture as an economic force to planning for oil and gas use, can participate in discussions on those issues and more during the 2013 Ohio Land Use Conference to be held January 11 from 8:30 a.m. to 4:30 p.m. at the Nationwide and Ohio Farm Bureau 4-H Center, 2201 Fred Taylor Drive, on Ohio State's Columbus campus. "Linking Land Use and the Economy: Our Land, Our Water, Our Future" is sponsored by Ohio State University Extension, Lake Erie Commission, Ohio Water Resources Council, Ohio Balanced Growth Program and Cleveland State University.

Registration (includes a continental breakfast, lunch and materials): \$55 by December 15 or \$65 by December 31. For more information, contact David Civittolo at 330-263-3627 or civittolo.1@osu.edu Registration can be made online at <http://balancedgrowth.ohio.gov/BestLocalLandUsePractices/2013Conference.aspx>

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*.

ATTORNEY GENERAL OPINION

SYLLABUS

2012-041

1. A person may serve as chief deputy county treasurer and secretary of a county land reutilization corporation, provided that as chief deputy county treasurer he does not make determinations regarding funding of a county land reutilization corporation from the county treasurer’s delinquent tax and assessment collection fund and is not required to keep an accounting record of the moneys in the county treasury that have been appropriated and paid to the county land reutilization corporation or to disburse moneys appropriated to the corporation.
2. A person may not serve simultaneously as county treasurer and executive director of a county land reutilization corporation.

CLASSIFIEDS

Title /For More Information. . .	Employer/Application Deadline
Sanitary Engineer	Mahoning County Commissioners December 18, 2012
Project Manager	Henry County Engineer December 21, 2012
County Administrator	Stark County Commissioners January 9, 2012