



# COUNTY COMMISSIONERS' ASSOCIATION OF OHIO WELCOMES THE DELEGATION OF THE REPUBLIC OF SERBIA

Кантон Комесари Удружење Охајо  
Поздравља Делегација из  
Република Србија



# THE COUNTY COMMISSIONERS' ASSOCIATION OF OHIO

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Larry L. Long

Executive Director

County Commissioners' Association of Ohio

Gary Lee

President, County Commissioners' Association of Ohio

Union County Commissioner

# Purpose of the Association

- Advocate for Counties in Ohio General Assembly
- Provide technical assistance to Commissioners
- Serve as forum for Commissioners to share best practices
- Provide money saving services to counties
  - Health Insurance
  - Property and Liability Insurance
  - Natural Gas, Electric & Telephone
  - On line Auctions of Surplus Property



# About the Ohio Counties



- 88 Ohio Counties
- Some counties predate Ohio becoming a State in 1803
  - First county established in 1788
- Counties established by Legislature
  - Last County Established in 1851
- Population Range from 13,435 to 1,280,122
- Land Area from 228 sq. mi. (591 km<sup>2</sup>) to 703 sq. mi. (1821km<sup>2</sup>)
- Ohio Land Area 44,828 sq. mi. (116,105km<sup>2</sup>)
- Republic of Serbia Land Area 34,116 sq. mi. (88,361 km<sup>2</sup>)

# Ohio 88 Counties



# COUNTY GOVERNMENT IN OHIO

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Structure and Functions

# Local Government Structure in Ohio

- 88 Ohio Counties
- 938 Municipalities
- 1,308 Townships
- 668 School Districts
- 700 Special Purpose Districts
- **TOTAL 3,702**

# County Government in Ohio

- County government in Ohio serves as an administrative agent of state government
  - Counties are like 88 branch offices for state government
  - Counties provide uniform services required by the State in each county
  - Counties must do what they are mandated to do by the State of Ohio
  - Counties only have powers specifically granted to them by the Legislature
  - If general statutory law enacted by the Legislature does not permit counties to perform functions or provide services, then counties cannot do it



# Structure of County Government

- **Legislative Branch**

- Board of County Commissioners of 3 Commissioners in 86 Counties.
  - Note, the Board of County Commissioners must be granted authority from Ohio General Assembly and is a quasi-legislative and administrative body

- **Executive Branch**

- Composed of other independent elected officials in 86 Counties including:
  - Auditor
  - Treasurer
  - Prosecuting Attorney
  - Clerk of Courts
  - Engineer
  - Coroner
  - Recorder
  - Sheriff

# Structure of County Government

## • **Judicial Branch**

- The Ohio General Assembly establishes a series of courts that serve as the local judicial branch
  - General Assembly defines the geographic and subject matter jurisdiction of Court
  - Courts divided into misdemeanor courts and general trial courts
  - Primary general trial court is Court of Common Pleas which may have specialized divisions:
    - Probate
    - Juvenile
    - Domestic Relations
    - Family



# Functions of County Government

- **General Government**

- Property tax appraisals
- Collect property taxes
- Distribute taxes to other local governments
- Consumer protection
- Maintain records of property, mortgages, and birth and death records
- Issue automobile titles and maintain liens

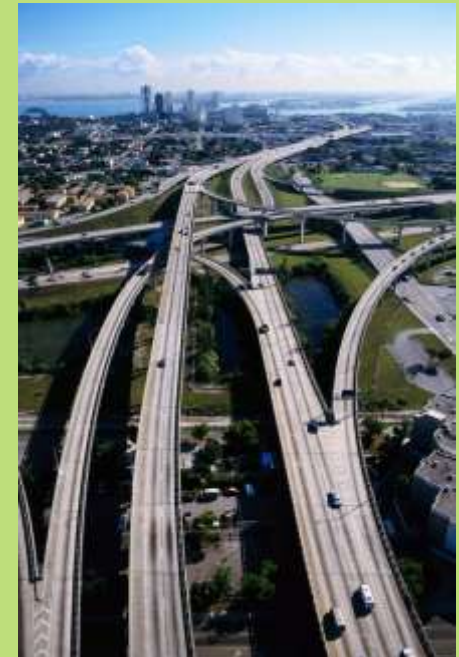
# Functions of County Government

- **Public Safety and Justice**
  - Law enforcement
  - Incarcerate prisoners in jails
  - Investigate suspicious deaths
  - Prosecute criminals
  - Administer & fund courts and Judges
  - Maintain court records



# Functions of County Government

- **Public Works and Environmental Management**
  - Public buildings
  - Build road and bridges
  - Public drinking water supply
  - Sewage and waste water treatment
  - Construct drainage improvements
  - Flood control
  - Solid waste landfills
  - Airports



# Functions of County Government

- **Health and Human Services**

- Public health
- Human services and public welfare programs
- Programs for the developmentally disabled
- Alcohol, drug addiction and mental health programs
- Child welfare programs
- Child support enforcement
- Senior citizen programs

# Functions of County Government

- **Managing Growth and Development**
  - Economic development
  - Workforce development and job programs
  - Land use planning
  - Zoning



# FINANCING COUNTY GOVERNMENT IN OHIO

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# Financing County Government in Ohio

- **General Fund**

- The General fund can be used for a variety of general government purposes and functions and is the source of funding most county operations



# Financing County Government in Ohio

- **Special Funds**

- Special funds are restricted to be used for certain specified purposes
  - Voted property tax levies for seniors, children, drug abuse
  - Dog and kennel fund
  - Certificate of title fund
  - Public assistance administration and operation
  - Road and bridge fund
  - Water & sewer fund

# Financing County Government in Ohio

## General Fund Revenue Sources

- **Sales and Use Tax**

- Collected by the State and remitted to each county on the basis of retail sales within county
  - County may enact up to 1½% in ½% increments on top of the statewide rate of 5½%
  - Commissioners may enact it subject to a referendum (a vote of the people) or may submit to voters
    - If the issue is voted on it must be approved by a majority of those voting on it

# Financing County Government in Ohio

## General Fund Revenue Sources

- **Property taxes**

- There are two types of property taxes
  - Un-voted
  - Voted



# Financing County Government in Ohio

## General Fund Revenue Sources

- **Un-voted taxes**

- Most un-voted taxes have been in effect since the 1930's
- County un-voted taxes are used in the general fund

# Financing County Government in Ohio

## General Fund Revenue Sources

- **Voted taxes**

- All new property taxes must be approved by the voters
- Most new property taxes that are approved by the voters are for specific purposes such as Children Services, Mental Health, Developmental Disabilities Programs, Libraries, Senior Citizen, and similar programs
  - Since they are for a specific purpose the revenue goes to a special fund and used for the specific purpose for which the voters approved the tax
- Voters vote for a certain number of mills that is on the ballot
  - A mill is equal to \$1.00 for every \$1000.00 of assessed value of the property



# Financing County Government in Ohio

## General Fund Revenue Sources

- **Local Government Fund**

- County share of state revenue sharing provided to counties and other local governments

- **Investment earnings**

- Interest earned on money held by the county and invested in safe and liquid investments

- **Service Fees and Charges**

- Includes fees for recording a deed, serving a legal document, issuing a building permit for a house, and fees for collecting property taxes for other political subdivisions plus various other fees

# CLOSING REMARKS

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Gary Lee

President

Union County Commissioner