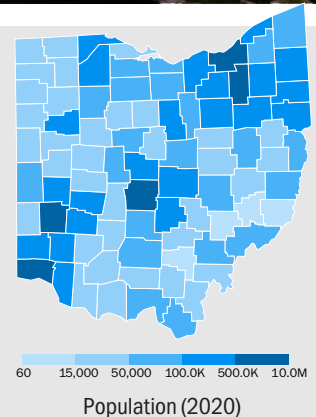


OHIO

COUNTY GOVERNMENT OVERVIEW

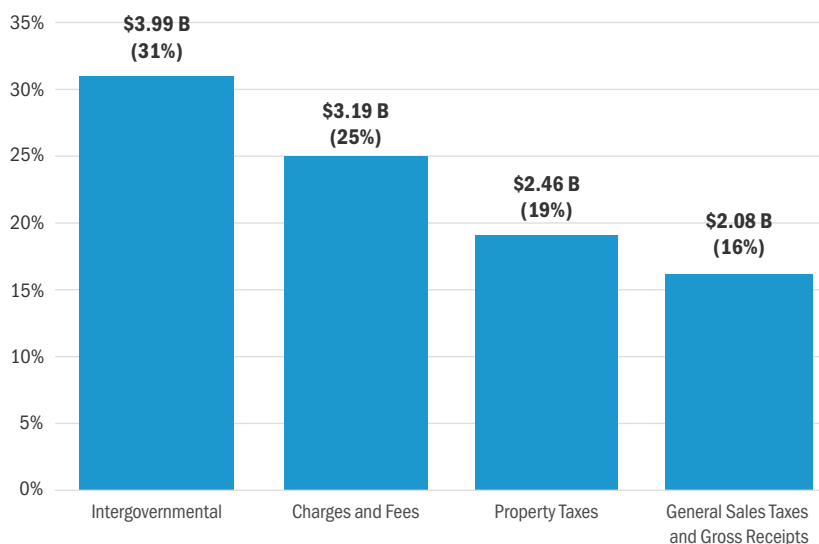
Counties	Government Form	Governing Body Size	Population (2020)
88	Mixed ¹	3	11.8 million ²



County Authority

Mixed/Restrictive (Mostly Dillon’s Rule): Almost all counties in Ohio are governed under Dillon’s rule and therefore have only the authority that is explicitly extended to them by state law. Cuyahoga and Summit counties, however, each have a charter which grants them more autonomy only over their government structure and organization: the charter does not grant the additional authority over local finances or services that most home rule counties have. Any county may frame and adopt a charter by way of an elected charter commission that submits a plan approved by the voters. Charters must provide the form of county government, determine the elected officers, provide for the exercise of all powers vested by county officers and may provide for the organization of the county as a municipal corporation.

TOP REVENUE SOURCES FOR OHIO COUNTIES³



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

³This graph includes revenue from all county funds, not just general fund revenue. Intergovernmental revenue includes Medicaid payments from the state.

Summary of County Services

Services counties MUST provide:

- Establish a public children’s services agency and supply jobs and family services.
- Construct and maintain county roads and bridges.
- Provide county jail and court facilities.
- Administer the property tax system.

Services counties MAY provide:

- Own and operate county hospitals and homes for seniors and disabled individuals.
- Promote economic development programs.
- Create lake and convention facility authorities.

Services counties CANNOT provide:

- Provide gas and electric utilities.

STRUCTURE/AUTHORITY

SUMMARY

The government structure of Ohio counties is mostly uniform under Dillon’s rule. Counties without a charter are governed by a board of county commissioners that exercises both the legislative and executive decision-making power for the county. Any county may adopt a charter and alter the form of government to include an elected or appointed executive position alongside the legislative body. To date, only two counties, Cuyahoga and Summit, have developed charters and added elected executive positions. Many other Ohio counties, however, have an appointed administrator tasked with the managerial duties of county government.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Auditor	Elected	Mandatory
Clerk of Courts	Elected	Mandatory
Coroner	Elected	Mandatory
Engineer	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory

Note: Charter counties may add or eliminate row officer positions, even if required for other counties.



COUNTY STRUCTURE

Legislative Branch: In counties without a charter, the legislative body is a board of three elected county commissioners. In counties with charters, the charter may name the legislative body, which must have an odd number of members, no fewer than three and no greater than twenty-one.

Executive Branch: In counties without a charter, the executive body is the board of three elected county commissioners. In charter counties, a county executive may be elected or appointed and holds executive powers. Both home rule counties currently have elected executives.

Judicial Branch: Ohio trial courts consist of claims, common pleas, municipal, county and mayor’s courts. There is a court of common pleas in each county which has original jurisdiction as well as powers of review for the proceedings of administrative officers and agencies. There are 23 county courts in Ohio which have jurisdiction over criminal cases involving misdemeanors, felony preliminary hearings and most violations of township resolutions.

Optional Forms of Government:

- Board of County Commissioners
- Commission-Administrator
- Elected or Appointed Executive*

*Available only to counties with a charter



COUNTY AUTHORITY

Executive Power: As most Ohio counties are governed under Dillon’s Rule, every service authorization is explicitly stated in the state statute. Counties may exercise many powers, including appropriating funds, providing county facilities and buildings and contracting for the use of sports facilities. Home rule counties do not have any additional authority over services or finances, only over government structure.

Ability to Form Partnerships: Counties may form partnerships with federal, state and neighboring political subdivisions to carry out their functions. For example, there are several groupings of counties that partner with each other to provide alcohol, drug and mental health services. These partnerships are common among rural counties.

Call a State of Emergency: The board of commissioners or chief executive of a county may declare a local emergency; however, an emergency declaration often does not greatly affect county operations. A board of county commissioners and the chief executive of all or a majority of the other political subdivisions within the county may agree to establish a countywide emergency management agency.

Special Districts: Ohio has approximately 900 special districts. Of these, there are around 20 different types of special districts and authorities, including sanitary districts, port authorities, library districts and joint ambulance districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

Ohio counties have jurisdiction over many services, including social services, law enforcement and detention, health departments and libraries. Additionally, counties may exercise zoning power, but municipal and township zoning power may supersede county ordinances. Municipalities also may construct and maintain electric and gas services where counties cannot. However, counties do have jurisdiction over solid waste disposal and water service systems. Counties may also provide economic development programs, job and family services, forest development and much more.



HEALTH AND HUMAN SERVICES

Child Welfare: Counties **must** establish a public children’s services agency to provide child protective services.

Welfare: Counties **must** establish a county board of developmental disabilities to administer county welfare services. The board must coordinate and evaluate existing services and facilities and provide early childhood services, supportive home services and adult services.

Job and Family Services: Counties **must** have a department of job and family services. The department must provide services to prevent or reduce economic or personal dependency and strengthen family life. The department may perform these services itself or contract with other governmental entities, including state and federal authorities. The department may also use public childcare funds to accommodate the needs of working caretaker parents and enable those parents to apply for publicly funded childcare.

Mental Health Facilities: Counties **may** contract with nonprofits to provide mental health services and levy the necessary taxes to do so. State statute also establishes an alcohol, drug addiction and mental health service district in counties with a population of at least 50,000.

County Health Department: The residents of a county **may** vote to establish a health department through a charter provision. A county health department may participate in any state grants for health administration expenses. Two or more general health districts may be combined into a single district health department.

Hospitals: Counties **may** lease, own and operate a county hospital. All funds from a special tax levy or general obligation bond issue for the purchase and construction of a county hospital are placed in the county hospital building fund.

Senior Care Facilities: Counties **may** apply to operate a multipurpose senior center within the county with the approval of the state department on aging.



INFRASTRUCTURE

Roads: Ohio counties **must** support county roads and bridges, which includes construction, reconstruction and maintenance. These responsibilities are administered by the county engineer.

Utilities: Counties **may** form special districts to fund the operation, construction and maintenance of solid waste, sewer and water services. However, counties cannot construct or operate electric or gas services. Counties may contract to provide gas and electric services with municipalities, which may establish and operate gas and electric services under general law. The state sets rates for gas and electric services.

- **Water:** Counties **may** own, construct and operate water and sewer systems and may regulate rates of the water and sewer services it provides.
- **Solid Waste:** Counties **may** own and construct solid waste services and form waste districts to raise the funds to do so.
- **Electric:** Counties **may** contract with municipalities to provide electric utility services.
- **Gas:** Counties **may** contract with municipalities to provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** own, operate, construct and acquire parks and recreational facilities. Counties may establish an administrative agency to provide the administration duties of these facilities.

Libraries: Counties **may** lease or convey property for public library services.

Forests: Counties **may** accept donations of land to establish a county forest. Counties may levy taxes for buying land suitable for a forest or, if county residents approve, use existing funds to maintain county forests.

Memorials: Counties **may** issue bonds or levy a tax to purchase a site for and build a memorial to commemorate the services of members and veterans of the armed forces of the United States.

Convention Facilities Authority: Counties **may** create a convention facilities authority which applies to the use of any convention, entertainment or sports facility. The authority also has jurisdiction over hotels, parking facilities and walkways.

Lake Facilities Authority: Counties **may** create a lake facilities authority that contains the territory of an impacted watershed. The authority may request that the federal government adopts, modifies and enforces reasonable rules and regulations governing impacted watersheds.



ZONING AND DEVELOPMENT

Zoning Power: Counties **may** adopt zoning codes that apply to the unincorporated areas of the county, i.e., the county code would not apply within a municipal area. A county zoning code must be approved by the voters and only applies within townships where it receives a majority vote. The zoning inspector and county prosecutor are responsible for legal enforcement.

Zoning Restriction: A **township or municipality** may adopt its own zoning code which supersedes that of the county.

Housing Authority: If there is a need, the **state** creates a metropolitan housing authority in a county. Metropolitan housing authorities may join to form regional housing authorities and counties **may** contribute up to \$20,000 of county general funds for administration costs.

Facilities Review Board: Counties **must** have a facilities review board. The board must advise on the condition and management of all charitable or correctional institutions that are supported or controlled by counties or municipalities - especially, the county home, county jail and children's home.

New Community Districts: If petitioned, counties **may** establish a community district to enhance resident health, safety, convenience and welfare.

Economic Development: Counties **may** create an office of economic development to develop and promote efficient use of county resources, balanced economic growth and coordination with state and local governments.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The sheriff of a county **may** request the necessary funds from the county board of commissioners to employ law enforcement personnel and operate law enforcement facilities.

Jails: Counties **must** provide a county jail. The sheriff of the county is in charge of the county jail and its prisoners.

Courthouses: Counties **must** provide a county court, unless a municipal court services the entirety of the land within county jurisdiction.

Fire: Counties with a population of 40,000 or less **may** enter into a contract with one or more fire and ambulance districts.

Ambulance: Counties **may** establish emergency medical services. Counties with populations under 40,000 may contract with neighboring counties or municipalities for emergency services.

Emergency Management Agency: The board of county commissioners and the chief executive bodies of the majority of political subdivisions within the county **may** establish an emergency management agency.

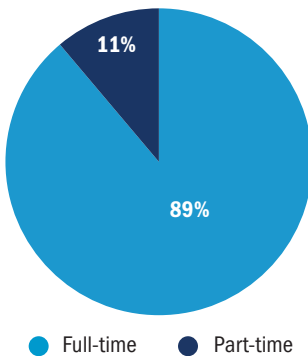


SCHOOLS

Education, Generally: The **state** establishes and provides funds for a public school system. The local board of education is a separately elected body. Counties **may** form a school finance district to raise funds for educational programs or school improvements within the district. A county board of developmental disabilities may also provide transportation or specialized educational services for students with disabilities at its discretion.

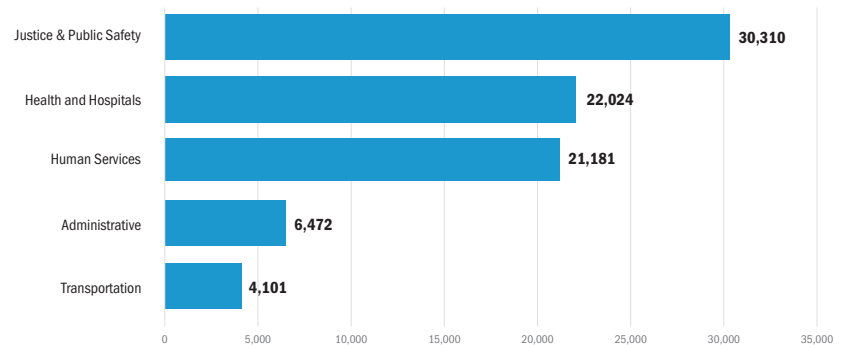
Community Colleges: Counties with a population over 75,000 **may** establish a community college district. Multiple counties may jointly propose the creation of a community college district.

OHIO COUNTIES EMPLOY 93,718 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

OHIO COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

OVERVIEW OF COUNTY FINANCE STRUCTURE

Ohio counties, being mostly governed under general law, cannot levy any tax unless expressly authorized by the general assembly. Counties may levy property taxes on all taxable property except for personal property related to business. In addition, counties may take on debt to fund the operation and construction of various municipal facilities through general bonds. Counties may impose a local option sales and service tax, as well as a real property transfer tax. The primary source of revenue for county general funds is the sales tax while county boards draw most of their funds from property tax revenue.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** propose property taxes for voter approval with broad authority. There are two types of property tax levies: “inside millage levies” and “outside millage levies.” The former refers to a 10-mill levy availability which a county may use for unvoted levies. This availability is shared between the main political subdivisions in the county (the county itself, townships, municipalities and school districts). Counties may use inside millage for debt charges, current expenses and construction of roads and bridges, among other potential usages. Outside millage levies generally must be approved by voters and are typically used by counties to fund specific services, such as children’s services or 9-1-1 operation. Tangible personal property is generally not subject to taxation unless it is owned and used by a public utility.

Income Tax: Counties **cannot** levy an income tax.

Local Option Sales and Service Tax: Counties **may** levy sales and service taxes in increments of 0.05 percent up to 1.5 percent. There are a number of acceptable uses for sales tax levies. There are certain circumstances where a county may exceed the 1.5 percent limit. If the county transit authority is not levying its full statutory authority of 1.5 percent, the county may use some of that authority for jail construction and/or operation. Generally, sales tax levies must be approved by voters although there are some circumstances where a board of commissioners may levy a tax unilaterally. These taxes may continue with voter approval.

Mineral Tax: Counties **cannot** levy a mineral tax.

Gas/Fuel Taxes: Counties **cannot** levy a gas or fuel tax but do receive a distribution from the state-level motor fuel tax for maintenance and construction of roads and bridges.

State Shares: The **state** distributes 1.66 percent of state sales and income taxes to counties and other local governments.

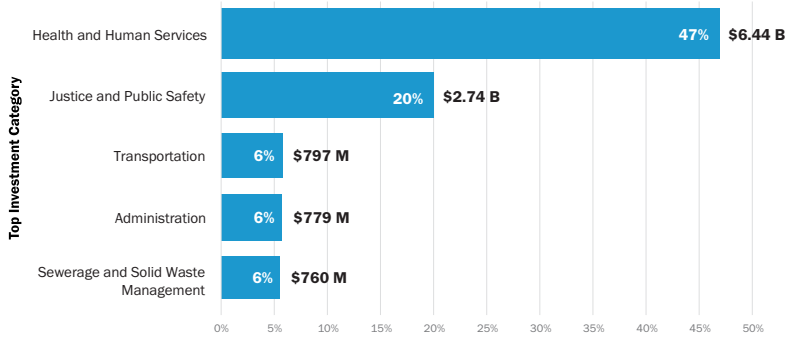
Debt and Debt Limit: A county **may** issue general obligation bonds to construct or repair any permanent public improvement under its control, including jails, courthouses and other county facilities. Bonds may also be issued for convention centers, educational facilities, zoos and sports facilities. Revenue bonds may be issued for parking facilities, water and sewer systems, recreational facilities and various other purposes. Agricultural drainage ditches are maintained with assessments to the affected property owners. A county **cannot** incur net indebtedness greater than 1 percent of its property tax valuation without voter approval.

Other Finance Info:

- **Real Property Transfer Tax:** Counties **may** levy a real property transfer tax on each deed conveying real property, motor homes or any interest in real property at a maximum rate of 0.3 percent.
- **Motor Vehicle License Tax:** Counties **may** levy four \$5 taxes on motor vehicle license fees. The revenue from these taxes generally goes to one of the county’s funds but, depending on which \$5 tax is levied and where the license registration takes place, some of the revenue may be shared with municipalities and/or townships.
- **Permissive Lodging Tax:** Counties, in certain circumstances, **may** levy a tax on lodgings (generally, hotels) at a rate no greater than 3 percent. The proceeds from this tax, after costs to administer the tax, must solely be used to support convention centers and visitors’ bureaus.
- **Developmental Disabilities Capital Fund:** A county board of developmental disabilities **may** request that the board of county commissioners establish a capital fund for the construction or improvement of capital facilities used in providing services to persons with developmental disabilities.

TAXATION/FINANCES, CONTINUED

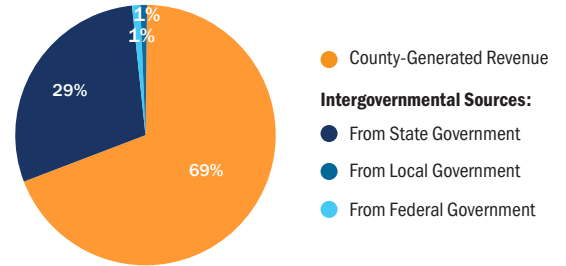
OHIO COUNTIES INVEST \$13.7 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

Note: Under the Health and Human Services category, Ohio counties invest \$3.0 billion in Human Services, which includes Medicaid expenditures. Another \$1.4 billion of Health and Human Services investments go toward county hospitals, which exist in only eight Ohio counties: Cuyahoga, Fayette, Greene, Hocking, Logan, Morrow, Paulding and Union.

OHIO COUNTIES RECEIVE \$4 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017