

OHIO

COUNTY GOVERNMENT OVERVIEW

Counties

88

Government Form

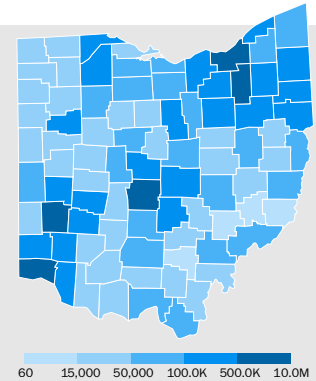
Mixed¹

Governing Body Size

3

Population (2020)

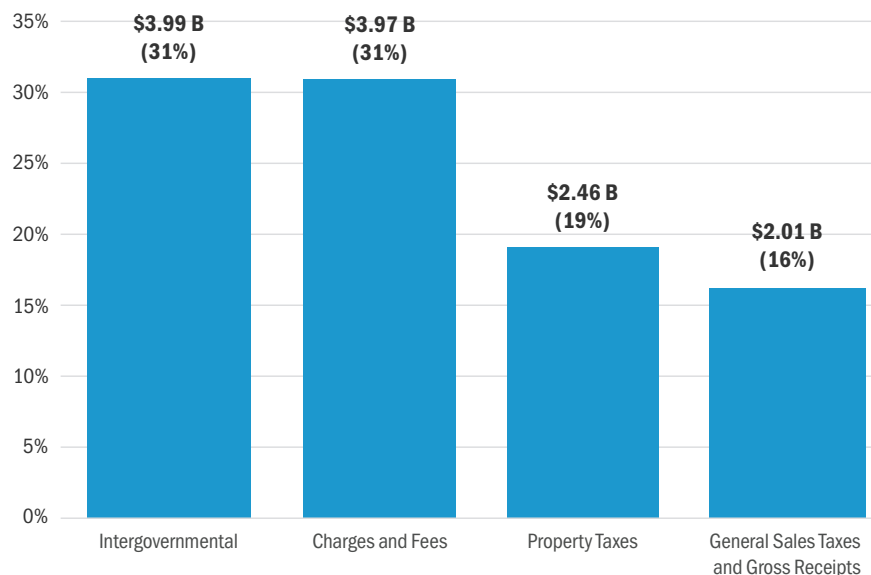
11.8 million²



County Authority

Mostly Dillon's Rule with Optional Home Rule: Most counties within 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 home rule charter which grants them more autonomy over the structure and organization of their county governments. Any county may frame and adopt a charter by way of an elected charter commission. Charters adopted in this manner 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 COUNTIES



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

Summary of County Services

Services counties **MUST** provide:

- Establish a public children's services agency and provide jobs and family services.

Services counties **CAN** provide:

- Own and operate county hospitals.
- Promote economic development programs.
- Create lake and convention facility authorities.

Services counties **CANNOT** provide:

- Provide gas and electric utilities as these are provided by municipalities.

STRUCTURE/AUTHORITY

SUMMARY

The government structure of Ohio counties can take a variety of different forms. All counties that do not have a home rule charter are governed by a board of county commissioners that exercises both the legislative and executive decision-making power for the county; however, any county is authorized by state statute to adopt an alternative form of government which would allow for either an elected or appointed executive position as well as a legislative body. To date, only the two home rule counties, Cuyahoga and Summit, have an elected executive position. Many of the Dillon's Rule counties, however, do have an appointed administrator tasked with much of the managerial duties regarding the supervision of the county government.

Row Officers	Elected/ Appointed	Required/ Optional
Auditor	Elected	Mandatory
Clerk of Courts	Elected	Mandatory
Coroner	Elected	Mandatory
Director of Job and Family Services	Appointed	Mandatory
Engineer	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: In all counties that do not have a home rule charter, the legislative body is a board of three elected county commissioners. In counties with home rule charters, the county may name its legislative body at the discretion of the charter framers and shall have an odd number of members, no fewer than three and no greater than twenty-one.

Executive Branch: In all counties that do not have a home rule charter, the executive body is a board of three elected county commissioners. The executive power of home rule counties is exercised by the county executive, who may be either appointed or elected. Both home rule counties use 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 over all justiciable matters 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-Executive
- Appointed-Executive



COUNTY AUTHORITY

Executive Power: Ohio's state statute enumerates all powers that a county board of commissioners may exercise. These include, but are not limited to, the power to appropriate funds, provide county facilities and buildings and contract for the use of sports facilities. As most Ohio counties are governed under Dillon's Rule, every service authorization is explicitly stated in the state statute. The services that home rule counties must provide do not differ substantially from statutory counties.

Ability to Form Partnerships: Counties may form partnerships with federal, state and neighboring political subdivision 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 over a multi-county span. These are common among rural counties.

Call a State of Emergency: The chief executive of any county may declare a local emergency. A board of county commissioners and the chief executive of all or a majority of the other political subdivisions within the county may also enter a written agreement to establish a countywide emergency management agency.

Special Districts: Ohio has approximately 900 special districts throughout the state. 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, but not limited to, 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 can construct and maintain electric and gas services where counties may not. 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 welfare services to children within their jurisdiction. 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.

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 available to individuals with developmental disabilities, provide early childhood services, supportive home services and adult services.

Job and Family Services: Each county is required to have a department of job and family services. The department must provide services to prevent or reduce economic or personal dependency and to strengthen family life. The department may perform these services itself or it may contract with other government entities including state and federal authorities.

Mental Health Facilities: Counties may contract with nonprofits for the purpose of providing mental health services and may levy the necessary taxes to do so. State statute also establishes an alcohol, drug addiction and mental health service district in every county 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 the expenses of local health administration. Two or more general health districts may be combined into a single district health department.

Hospitals: The governing body of a county 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 are responsible for the upkeep of county roads and bridges which includes construction, reconstruction and maintenance. These responsibilities are administered by the county engineer.

Utilities: The board of county commissioners 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 are empowered to establish and operate gas and electric services under general law. The Ohio Public Service Commission is responsible for setting the rates for gas and electric services.

- **Water:** Counties may own, construct and operate water and sewer systems within the county and may regulate rates of the water 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: A county's governing body 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: A county's governing body may, by resolution, lease or convey any property for the operation of public library services within the county.

Forests: The governing body of a county may accept donations of land suitable for the establishment of a county forest. Counties may levy taxes for the purpose of buying land suitable for a forest or use raised funds to maintain county forests when authorized by a majority of county residents.

Memorials: A county may issue bonds or levy a tax for the purpose of purchasing a site and for erecting a memorial to commemorate the services of all members and veterans of the armed forces of the United States.

Convention Facilities Authority: A board of county commissioners may, by resolution of the commissioners, create a convention facilities authority which applies to the use of any convention, entertainment or sports facility located within the authority's territory. The authority also has jurisdiction over hotels, parking facilities and walkways.

Lake Facilities Authority: A board of county commissioners may, by resolution of the commissioners, create a lake facilities authority that contains the territory of an impacted watershed. The authority may request that the U.S. Department of Natural Resources, the U.S. Environmental Protection Agency or the U.S. Department of Agriculture adopt, modify and enforce reasonable rules and regulations governing impacted watersheds.



ZONING AND DEVELOPMENT

Zoning Power: The governing body of a county has zoning authority to regulate and restrict the use and construction of buildings and spaces, including the population density and distribution. The jurisdiction covers all county land in the unincorporated territory within the county jurisdiction. Legal enforcement is the responsibility of the zoning inspector and county prosecutor.

Zoning Restriction: The zoning authority of municipalities supersedes that of the county unless a majority of voters within the municipality jurisdiction vote to have the town zoning ordinances replaced with the county zoning ordinance.

Housing Authority: State statute establishes that a metropolitan housing authority shall be created within a county if it is determined that there is a need for such a housing authority. Metropolitan housing authorities may join to form regional housing authorities and counties may contribute up to \$20,000 of county general funds for the administration of these authorities.

Facilities Review Board: State statute requires that each county has a facilities review board. The board must serve to advise on the condition and management of all charitable or correctional institutions supported by county or municipal taxation or which are under county or municipal control - especially, the county home, county jail and children's home.

New Community Districts: Upon receipt of a citizen petition, a board of commissioners may determine, by resolution, if a newly proposed community district will be conducive to the public health, safety, convenience and welfare of its residents and if so, the board may authorize its establishment.

Economic Development: A board of county commissioners may, by resolution, create an office of economic development to develop and promote plans and programs designed to assure that county resources are efficiently used, economic growth is properly balanced and that county economic development is coordinated with that of the state and other local governments.

SERVICES, CONTINUED



PUBLIC SAFETY

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

Jails: The board of commissioners in each county 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: In counties with a population of 40,000 or less, a board of county commissioners may enter into a contract with one or more fire and ambulance districts.

Ambulance: All county boards of commissioners may establish emergency medical services and 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 form an agreement to establish an emergency management agency.

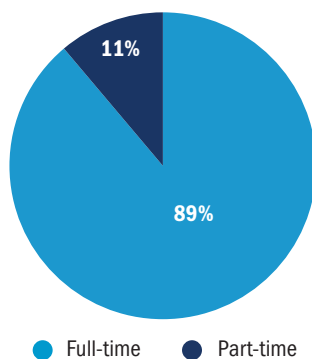


SCHOOLS

Education, Generally: The state legislature must establish and provide funds for a public school system throughout the state. The governing body of a county may form a school finance district to raise funds for educational programs or school improvements within the district.

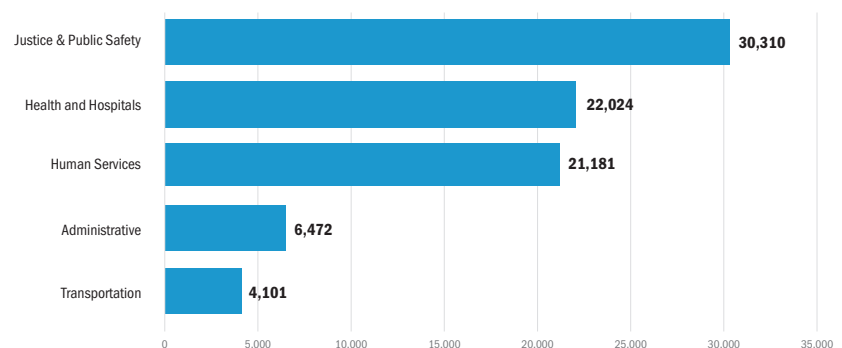
Community Colleges: Counties may establish a community college district by resolution if the county has a population of 75,000 or more. Multiple counties may jointly propose the creation of a community college district.

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 with the exceptions of 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 are also authorized by the state to 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: A board of county commissioners has broad abilities to levy property taxes. For the purposes of property taxes, there are two types of 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). Inside millage usage by counties can be used 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 services or 9-1-1 operation. Tangible personal property is generally not subject to taxation unless it belongs to and is used by a public utility.

Income Tax: Counties cannot impose an income tax.

Local Option Sales and Service Tax: Counties may impose sales and service taxes up to an aggregate of 1.5 percent in increments of 0.05 percent. There are a number of acceptable uses for sales tax levies. There are certain circumstances wherein 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 the voters although there are some circumstances through which a board of commissioners may levy a tax unilaterally. These taxes are limited in length and must then be reapproved by the county’s voters.

Mineral Tax: Counties cannot impose a mineral tax.

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

State Shares: Counties receive a portion of the Local Government Fund, a fund in the state treasury that receives 1.66 percent of state sales and income taxes. The Local Government Fund is distributed to each county and then distributed to the county government itself, municipalities and townships.

Debt and Debt Limit: Counties may issue general obligations bonds for the purpose of funding grants for municipal, cultural, educational, convention and sports centers. Residents may petition the county board to issue bonds to fund the construction of waterways and canals. Counties may also issue bonds to provide for the funding of municipal water systems.

Other Finance Info:

- **Real Property Transfer Tax:** A board of county commissioners may levy a real property transfer tax on each deed conveying real property, motor homes or any interest in real property located within a county at a maximum rate of 0.3 percent.
- **Motor Vehicle License Tax:** Counties may impose 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 administrate the tax, can solely be used to support convention centers and visitors’ bureaus operating in the county.

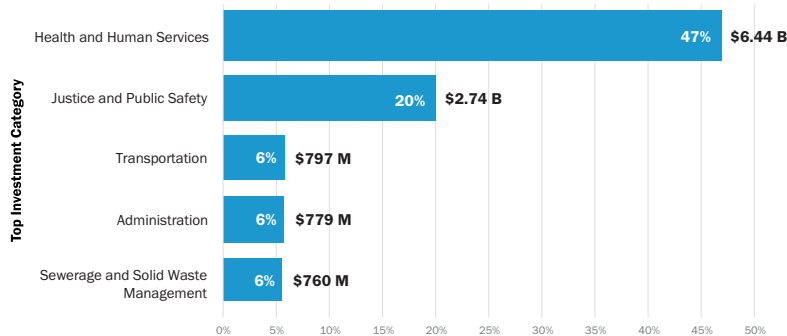
TAXATION/FINANCES, CONTINUED



FINANCES, TAXES AND LIMITATIONS

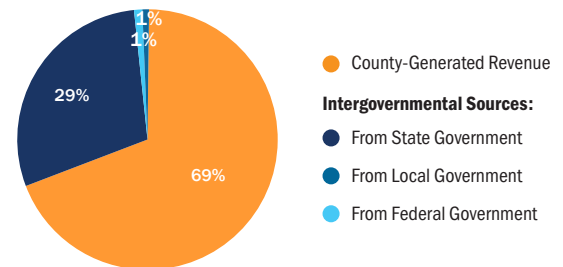
- Impact Facility Agreements:** A board of county commissioners of a county that levies a county sales and use tax may enter into an agreement with any person that proposes to construct an impact facility in the county. In the agreement, the county will provide payments to that person of up to 75 percent of the county sales and use tax collected on each retail sale made by that person at the facility for up to ten years. An impact facility is a permanent structure used for educational or exhibition activities.
- Developmental Disabilities Capital Fund:** A county board of developmental disabilities may request, by resolution, that the board of county commissioners establish a capital fund for money to be used for the construction or improvement of capital facilities used in providing services to persons with developmental disabilities.

OHIO COUNTIES INVEST \$13.7 BILLION ANNUALLY



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

OHIO COUNTIES RECEIVE \$4 BILLION FROM INTERGOVERNMENTAL SOURCES



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