October 23, 2007

The Honorable Sherri Bevan Walsh
Summit County Prosecuting Attorney
53 University Avenue, 6th Floor
Akron, Ohio 44308-1680

SYLLABUS: 2007-035

Summit County, as a charter county under Ohio Const. art. X, § 3, is required to provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law, including powers and duties set forth in R.C. 319.20 and R.C. 319.201 with regard to the transfer of title and apportionment of taxes upon a change in ownership of real property. A county ordinance empowering Summit County officials to require that, when the State of Ohio (acting through the Ohio Department of Transportation) takes a portion of a landowner's parcel of real property for road purposes, the current owed and estimated property taxes on the landowner's remainder parcel must in all cases be paid before the lot split is approved, would conflict with R.C. 319.20 and R.C. 319.201 and thus exceed the powers given to a charter county.

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OPINION NO. 2007-035

The Honorable Sherri Bevan Walsh
Summit County Prosecuting Attorney
53 University Avenue, 6th Floor
Akron, Ohio 44308-1680

Dear Prosecutor Walsh:

We have received your request for an opinion concerning the authority of Summit County to require real property owners to prepay current and estimated prorated property taxes when the Ohio Department of Transportation (ODOT) takes a portion of their real property for road-widening projects. You have raised the following questions:

1. As a Charter County, may Codified Ordinance §173.07 supersede R.C. §319.20 and §319.201?

2. If the State requires a portion of a parcel of real property to be taken, may the County require that property owners be subject to pre-paying the current owed and estimated property taxes on that property owner's remainder parcel prior to approving ODOT's lot split?

The essence of your concern is whether § 173.07 of the Summit County Codified Ordinances may be implemented insofar as it authorizes the Fiscal Officer to require that, when ODOT takes a portion of a landowner's parcel of real property, the current owed and estimated property taxes on the landowner's remainder parcel must in all cases be paid before the county will approve the lot split.

On the basis of the analysis set forth below, we conclude that Summit County, as a charter county under Ohio Const. art. X, § 3, is required to provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law, including powers and duties set forth in R.C. 319.20 and R.C. 319.201 with regard to the transfer of title and apportionment of taxes upon a change in ownership of real property. A county ordinance empowering Summit County officials to require that, when the State of Ohio (acting through ODOT) takes a portion of a landowner's parcel of real property for road purposes, the current owed and estimated property taxes on the landowner's remainder parcel

must in all cases be paid before the lot split is approved, would conflict with R.C. 319.20 and R.C. 319.201 and thus exceed the powers given to a charter county.

Background Information

You have described the situation with which you are concerned as follows:

> Currently 87 counties follow Revised Code §319.20 and §319.201 and require the State to pre-pay current and estimated prorated taxes on the "taken" tract of the parcel which is due and payable at the time of the parcel split.[1] The owner of the remainder parcel does not pre-pay current or estimated taxes prior to the parcel split and only pays the current taxes on the remainder parcel as usual.
>
> Summit County Codified Ordinance §173.07 differs from the Revised Code because it adds the requirement that prior to a parcel split initiated by the State ODOT, the property owner must pre-pay the current taxes and the prorated estimated taxes on the remainder parcel prior to allowing the State ODOT to split the parcel to continue with the road widening projects. (Footnote added.)

Thus, Summit County has adopted legislation that affects the payment of taxes upon a transfer of real property under R.C. 319.20 and R.C. 319.201. Section 173.07 of the Summit County Codified Ordinances states:

> **173.07 PRIOR PAYMENT OF PROPERTY TAXES AND SPECIAL ASSESSMENTS AS REQUIRED.**
>
> The Fiscal Officer is hereby authorized to *require payment of all real property taxes*, special assessments due and owing on the tax duplicate and outstanding tax certificate liens *prior to approving any lot splits, lot combination or transfer of real property upon application and presentation of title under Section 319.20 of the Ohio Revised Code.* This section includes non-governmental and governmental transfers of real property upon application and presentation of title under Section 319.20 of the Ohio Revised Code. (Emphasis added.)

By its terms, § 173.07 applies to all transfers of real property upon application and presentation of title under R.C. 319.20, including both transfers to the government and transfers to private persons. It authorizes the Summit County Fiscal Officer to require that all property taxes, special assessments, and outstanding tax certificate liens representing estimated taxes be paid before any lot split, lot combination, or transfer of real property is approved, and to impose

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[1] You have not raised any questions about the manner in which R.C. 319.20 and R.C. 319.201 are applied to the payment of taxes on the portion of the parcel that is taken by ODOT and this opinion does not address that matter.

this requirement upon all transfers, both governmental and non-governmental. In the case of a transfer of a portion of a parcel, the requirement thus may be imposed upon both the transferred portion and the remainder parcel.

Prior Attorneys General have established that "the interpretation of municipal or county charter provisions is not within the opinion rendering function of the Attorney General," 1995 Op. Att'y Gen. No. 95-035, at 2-186, and that "[t]he interpretation of Summit County ordinances or resolutions is similarly outside the opinion rendering function of the Attorney General," 2006 Op. Att'y Gen. No. 2006-012, at 2-99 n.3. Hence, we leave to you the interpretation of your local ordinance and limit this opinion to general principles governing the powers of a charter county. *See State ex rel. O'Connor v. Davis*, 139 Ohio App. 3d 701, 745 N.E.2d 494 (Summit County 2000) (judicial determination that charter county ordinance was unconstitutional); *cf.* 2001 Op. Att'y Gen. No. 2001-020 (construing Summit County Charter).

Provisions of R.C. 319.20 and R.C. 319.201 Governing Property Tax when a Portion of a Parcel is Taken for Highway Use

To respond to your questions, it is helpful to consider the operation of the provisions of R.C. 319.20, R.C. 319.201, and related statutes in counties that have not adopted charters. Under R.C. 319.28, the county auditor is responsible for compiling and making up the general tax list of real and public utility property in the county, containing, among other things, the names of the owners of the property. R.C. 319.20 provides for the county auditor to transfer a tract or lot of real property, or part of a tract or lot, into the name of a new owner upon application and presentation of title, with the affidavits required by law or the proper order of a court, after various conditions have been satisfied. *See* R.C. 315.251 (boundary survey plat and description); R.C. 319.202 (statement of value); R.C. 319.203 (land conveyance standards). The auditor must enter the transfer upon the transfer sheets and the general tax list. R.C. 319.20. Under R.C. 317.22, the county recorder cannot record a deed of absolute conveyance of land unless various steps have been taken, including presentation to the county auditor, who has indorsed upon the deed "transferred" or "transfer not necessary."

When the ownership of real property is transferred, the property may be subject both to estimated taxes for which the lien has attached[2] and also to current or delinquent taxes, interest, or penalties. R.C. 319.20 and R.C. 319.201 address the apportionment and payment of these

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[2] Under Ohio law, the lien for real property taxes attaches on January first and continues until the taxes (including penalties, interest, or other charges) are paid, even though the amount of taxes due is not determined, assessed, and levied until later. Thus, the tax that will be payable for a particular calendar year can only be estimated during much of that year, and a specific amount is not charged against the property until late in the year. The real property tax generally becomes payable in December or, if certain extensions are granted, in January of the following year. *See* R.C. 323.11; *City of Cleveland v. Limbach*, 40 Ohio St. 3d 295, 296-97, 533 N.E.2d 336 (1988); 2005 Op. Att'y Gen. No. 2005-043, at 2-451 to 2-454.

amounts in various circumstances involving the transfer of property interests, including situations in which the State of Ohio (acting through ODOT) acquires title to real property for road purposes. *See* 1967 Op. Att'y Gen. No. 67-035, at 2-63 (1962 Op. Att'y Gen. No. 3068, p. 447, found that a landowner whose property was taken by condemnation after the tax lien attached on January first was required to pay the taxes for the entire year; in response to this opinion, and because of increased state construction for the Interstate Highway System, the General Assembly enacted R.C. 319.201 and amended R.C. 319.20 and other statutes to provide for the apportionment of estimated taxes between the landowner and the state). *See generally* Ohio Const. art. I, §19; R.C. Chapters 163 and 5519 (appropriation of property).

In particular, R.C. 319.20 provides that, when the state acquires part of a parcel of real property in fee simple, the county auditor, upon application of the landowner or the state setting forth a description of the property and the date of the transfer of ownership, shall prepare an estimate of the taxes that are a lien but have not yet been determined, assessed, and levied, and apportion them between the landowner and the state for the period of the lien year that each had or shall have had ownership or possession of the property, whichever is earlier. The county treasurer "shall accept payment from the state for estimated taxes at the time that the real property is acquired." R.C. 319.20. If the state has paid in full, in the year in which the property is acquired, the proportion of the estimated taxes that the Tax Commissioner determines not subject to remission under R.C. 5713.08(C),[3] "the estimated taxes paid shall be considered the tax liability on the exempted property for that year." R.C. 319.20.

Under R.C. 319.201, when the State of Ohio or any political subdivision acquires an easement, right, title, or interest in a parcel or part of a parcel of real property, the state or political subdivision must file evidence of title by purchase or by court order with the county auditor. With regard to taxes owing on the land taken by the public entity, the statute states: "All *taxes* appearing on the current tax duplicate as *owing on such transferred parcel* or part of such parcel of real property *shall be due and payable as of the date of transfer or acquisition* of easement, right, or interest, whichever is later." R.C. 319.201 (emphasis added). Hence, when part of a parcel of real property is taken by ODOT, taxes on the part that is taken are due and payable as of the date of transfer or acquisition of the easement, right, or interest, whichever is later.

With regard to taxes on the part of the parcel remaining with the landowner, R.C. 319.201 states:

> *If the grantor or property owner has transferred only a part of the parcel* by easement, right, or interest in or to such part of the parcel of real property *to the state or a political subdivision* thereof, the county auditor shall apportion the tax valuation of the parcel of real property proportionately between the part

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[3] R.C. 5713.08(C) governs tax exemption of real property acquired by the state in fee simple.

> acquired by the state or the political subdivision and the residue remaining with the grantor. If such tax valuation of the residue remaining with the property owner is sufficient to support the taxes that are a lien or that are due and payable, the lien for taxes shall attach to the residue part of the parcel. *If such apportioned assessed valuation of the part of the parcel remaining with the grantor or property owner is not sufficient to support the taxes on the parcel that are due and payable and the proportionate amount of the estimated taxes that are a lien but not determined, assessed, and levied, such taxes shall immediately be due and payable*; provided, that the grantor or property owner shall be liable only for that portion of the estimated taxes, for the period of the tax lien year preceding the transfer or conveyance of the property to the state or the political subdivision. (Emphasis added.)

See 1967 Op. Att'y Gen. No. 67-035, at 2-66 (stating that the initial portion of this paragraph applies only when the grantor or owner has transferred a part of a parcel by easement, right, or interest, and that the proviso applies whenever the state or political subdivision has acquired a fee simple interest).

This portion of R.C. 319.201 requires that in certain circumstances – that is, when part of a parcel of land is transferred to the state or a political subdivision and the apportioned assessed valuation of the landowner's residue will not support the proportionate amount of taxes due plus the estimated taxes that are a lien but not yet determined – the amount of taxes apportioned to the residue must be paid before the split is made. This means that, if the market value of the landowner's remaining portion is less than the amount of past and current taxes due on that portion, the tax on that remaining portion must be paid immediately. This requirement serves to protect the county in case a foreclosure action ensues against the grantor's portion and the proceeds from the sale would not at least equal the taxes owed.

The language of R.C. 319.201 quoted above thus requires that, in the limited circumstances prescribed by statute, taxes apportioned to the portion of the property that is not transferred must be paid before a split is made. This result is consistent with the requirement that the county seeks to impose in the instant case, but unlike the county's proposal, the requirement of R.C. 319.201 for immediate payment of taxes on the remainder parcel is applicable in limited circumstances and does not apply in every case. As the foregoing discussion demonstrates, neither R.C. 319.20 nor R.C. 319.201 imposes, or authorizes a county to impose, a requirement that, when ODOT takes a portion of a parcel of real property, the current owed and estimated property taxes on the remainder parcel must in all cases be paid before the lot split is approved.

Summit County's Powers as a Charter County

The Ohio Constitution directs the General Assembly to "provide by general law for the organization and government of counties," Ohio Const. art. X, § 1, and also authorizes counties to adopt charters, Ohio Const. art. X, §§ 3 and 4. A county without a charter is a creature of statute with only those powers granted by the General Assembly. *Geauga County Bd. of Comm'rs v. Munn Road Sand & Gravel*, 67 Ohio St. 3d 579, 582-83, 621 N.E.2d 696 (1993). A

county charter, adopted under Ohio Const. art. X, § 3, must establish the form of government of the county and provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law. A charter may provide for a county to exercise all or any designated powers vested in municipalities. Ohio Const. art. X, § 3; *see also* Ohio Const. art. XVIII, § 3 ("[m]unicipalities shall have authority to exercise all powers of local self-government and to adopt and enforce within their limits such local police, sanitary and other similar regulations, as are not in conflict with general laws"); 2006 Op. Att'y Gen. No. 2006-054.

In accordance with Ohio Const. art. X, §§ 3 and 4, Summit County has adopted a charter for its government. *See, e.g.*, *State ex rel. O'Connor v. Davis*, 139 Ohio App. 3d at 704-05; 2001 Op. Att'y Gen. No. 2001-020, at 2-112 to 2-113. "[W]hile the powers and duties of county government are established by the general laws of the state of Ohio, the charter document provides for the 'form' as well as the 'exercise' and 'performance' of those powers and duties." *State ex rel. O'Connor v. Davis*, 139 Ohio App. 3d at 705. Sections 1.01 and 1.02 of Article I of the Summit County Charter make the county responsible for the exercise of all powers and the performance of all duties imposed upon counties and county officers by law, and also provide for the concurrent exercise (with municipalities within the county) of all or any powers vested in municipalities by the Ohio Constitution or by general law.

As a charter county, Summit County is empowered to establish the position of Fiscal Officer and to authorize the Fiscal Officer to exercise the duties imposed upon counties to transfer ownership on the tax lists and apportion real property taxes in the event of lot splits as provided in R.C. 319.20 and R.C. 319.201. *See* Charter of Summit County, Ohio, art. IV, § 4.01(2)(b) ("[t]he County Fiscal Officer shall exercise all powers now or hereafter vested in and perform all duties now or hereafter imposed upon county auditors, county recorders and county treasurers by general law, except where County Council changes those duties by ordinance or resolution"); 1985 Op. Att'y Gen. No. 85-039 (syllabus, paragraph 2) ("[a] county charter may provide for the transfer of the duties, which are imposed upon an elected county officer by general law, to another county officer, regardless of whether such officer is elected or appointed under the charter, so long as the charter provides for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law"); *see also* 2006 Op. Att'y Gen. No. 2006-012, at 2-99 n.2; 2005 Op. Att'y Gen. No. 2005-043, at 2-447 n.2 ("[f]or purposes of this opinion, we use statutory language regarding the officials who carry out various functions, with the understanding that in Summit County the functions will be performed by the appropriate officials in accordance with the Summit County Charter").

The issues in the instant case concern the extent to which Summit County is required to follow provisions of state law and the extent to which Summit County may vary that law pursuant to its general charter powers under Ohio Const. art. X, § 3, or pursuant to the local self-government or police and sanitary powers that it shares with municipalities. The analysis set forth below demonstrates that Summit County is not empowered to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201 and, therefore, cannot require that, when ODOT takes a

portion of a landowner's parcel of real property, the current owed and estimated property taxes on the landowner's remainder parcel must in all cases be paid before the lot split is approved.

General Powers of a Charter County Under Ohio Const. art. X, § 3

As discussed above, Ohio Const. art. X, § 3, requires that a county charter provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law. A charter county is mandated to perform these duties and is not empowered to modify this mandate through its charter or ordinances. In the words of a prior Attorney General:

> Ohio Const. art. X, § 3 provides that the powers and duties statutorily delegated to counties and county officers *in their capacity as administrative arms of the state* are not affected by the adoption of municipal powers, including the municipal home-rule authority provided in Ohio Const. art. XVIII, § 3 (municipalities have "powers of local self-government" and local police power, within prescribed limitations).

1989 Op. Att'y Gen. No. 89-106, at 2-517 (emphasis added; footnote omitted); *see also* 2001 Op. Att'y Gen. No. 2001-020; 1994 Op. Att'y Gen. No. 94-095, at 2-469 ("[r]egardless of how a charter county chooses to restructure its government, . . . the charter must provide for the exercise of all powers and the performance of all duties imposed by statute on counties and county officers").

R.C. 319.20 imposes upon the county auditor the duty to transfer real property on the tax list when the applicable statutory conditions are met. Use of the word "shall" throughout R.C. 319.20 indicates the mandatory nature of the duty. *State ex rel. Taraloca Land Co. v. Fawley*, 70 Ohio St. 3d 441, 442, 639 N.E.2d 98 (1994). The Ohio Supreme Court has stated that a county auditor may not refuse to transfer a parcel for a reason other than noncompliance with statutory prerequisites for transfer. *Id.* at 442-44; *see also* 1994 Op. Att'y Gen. No. 94-066.

The duty to transfer title and apportion taxes as provided in R.C. 319.20 and R.C. 319.201 is, thus, imposed upon each county. Under Ohio Const. art. X, § 3, a charter county is obligated to provide for the performance of this duty by the appropriate official or officials of the charter county (in this case, by the Summit County Fiscal Officer). This duty is imposed upon counties by general law, and a charter county is not authorized to adopt ordinances that would relieve it of this duty. *See* 2005 Op. Att'y Gen. No. 2005-043, at 2-447 n.2.

It was stated in *State ex rel. O'Connor v. Davis*, 139 Ohio App. 3d at 708, that, "[p]ursuant to the Ohio Constitution, the powers and duties of the prosecuting attorney are established by general law," and that a county ordinance "may not grant power and or create a

duty that conflicts with the general laws."[4] The same analysis applies to other county officers. An attempt to expand or diminish the statutory duties of county officers in a manner that conflicts with general law would exceed the county's authority under the Ohio Constitution. *See State ex rel. O'Connor v. Davis*, 139 Ohio App. 3d at 708, 711 (charter counties are subject to statutory limitations on powers of county officials). *See generally State ex rel. Bd. of Comm'rs of Mill Creek Metro. Park Dist. v. Tablack*, 86 Ohio St. 3d 293, 296-97, 714 N.E.2d 917 (1999) (the county auditor and treasurer have a clear legal duty under the Revised Code to assess, collect, and disburse applicable property taxes, and that duty cannot be changed by a municipal ordinance).

It is clear that the statutes here under consideration are general laws addressing matters of statewide concern. Real property taxes are a major source of revenue for local governments. The system for levying and collecting real property taxes is a general system adopted by the General Assembly for uniform application throughout Ohio. It establishes standard methods for keeping records of real property ownership and levying taxes on that property, and it requires county officers to carry out specified duties in specified manners. *See, e.g.*, R.C. 317.22; R.C. 319.20; R.C. 319.201; R.C. 323.11. The provisions of R.C. 319.20 and R.C. 319.201 are an integral part of the system for ensuring that property tax revenues are assessed and collected in a fair and efficient manner. There is clear legislative intent to provide a comprehensive, uniform framework for the assessment and collection of real property taxes. *See* 2005 Op. Att'y Gen. No. 2005-043 at n.2 ("[s]tate statutes governing procedures for levying real property taxes and allocating taxes within the 10-mill limitation thus are matters of a general nature, statewide in their scope, that cannot be modified by charter"). Thus, the requirement of Ohio Const. art. X, § 3, that a charter county provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law compels a charter county to perform the duties set forth in R.C. 319.20 and R.C. 319.201 and does not permit the county to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201.

The importance of statewide uniformity of the real property taxation system is illustrated by its application to the acquisition of real property by the state. Existing statutes authorize ODOT to acquire real property for road purposes and, when necessary, to take land by appropriation. *See generally* Ohio Const. art. I, § 19; R.C. Chapters 163 and 5519. The General Assembly has directed county officers to implement a system for transferring property and requiring the payment of taxes in a specified manner, so that it may be expected that the acquisition of real property for road purposes will follow a uniform system throughout the state. *Cf.* 1989 Op. Att'y Gen. No. 89-106, at 2-518 (fees charged for services of sheriffs or county

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[4] The standard rule for determining whether there is a conflict between general laws and local provisions was set forth in *Village of Struthers v. Sokol*, 108 Ohio St. 263, 140 N.E.2d 519 (1923) (syllabus, paragraph 2), as follows: "In determining whether an ordinance is in 'conflict' with general laws, the test is whether the ordinance permits or licenses that which the statute forbids and prohibits, and vice versa."

recorders have been established by the state for the purpose of administering statewide policies, and the fact that no state statutes provide counties with discretionary authority to adjust the fees "evidences legislative intent that individuals throughout the state should be subject to a uniform fee scale with respect to these services").

Any impediment to the statutorily-mandated system would interfere with the performance of duties established by the General Assembly. The requirement here at issue – that, when ODOT takes a portion of a landowner's parcel of real property, the current owed and estimated property taxes on the landowner's remainder parcel must in all cases be paid before the lot split is approved – would clearly establish an impediment to the general statutory system. This requirement would in every instance condition the transfer of part of a parcel of real property upon having taxes prepaid for the portion of the lot that remains with the landowner, even though the landowner did not initiate the transfer of land and might not be willing or able to make the prepayment. Application of this requirement could, in effect, give a landowner power, through refusal or delay, to thwart ODOT's attempt to acquire the land needed to proceed with road projects, and could complicate and interfere with ODOT's efforts to carry out its statutory duties. It must be concluded, accordingly, that statewide conformance with the system for assessing and collecting real property taxes was intended, and that the general powers of a charter county under Ohio Const. art. X, § 3 do not authorize a charter county to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201.

Powers of Local Self-Government and Police Powers

A charter county's authority to exercise local self-government or police and sanitary powers through the adoption of ordinances or regulations is restricted by the requirement imposed by Ohio Const. art. X, § 3 that the charter county perform the duties imposed upon counties by law. *See, e.g.*, 1989 Op. Att'y Gen. No. 89-106 (where state statutes impose upon a county the duty to provide certain services for specified fees, any home rule authority adopted in the charter does not include the authority to set fees at a rate in excess of the amounts set by statute). Therefore, because Ohio Const. art. X, § 3, does not permit a charter county to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201, a charter county may not adopt such provisions under its powers of local self-government or police and sanitary powers.

In *State ex rel. O'Connor v. Davis*, the court considered an attempt to limit the powers of the prosecuting attorney of a charter county and concluded that the duties of a prosecuting attorney do not relate solely to the internal affairs of the county but, instead, extend to matters of general and statewide concern, so that they may not be modified under the powers of local self-government. The court stated, in part:

> Even in a properly established charter form of county government, the General Assembly continues to provide by general law for the "government of counties." The Ohio Supreme Court has observed that even "cities' powers of local self-government are not completely unfettered." Indeed, the powers of local self-government must yield to statewide concerns where there is "legislative

> intent to provide a comprehensive, uniform framework," or where a "comprehensive statutory plan is * * * necessary to promote the safety and welfare of all the citizens of the state."

State ex rel. O'Connor v. Davis, 139 Ohio App. 3d at 713 (citations omitted); *see also State ex rel. Bd. of Comm'rs of Mill Creek Metro. Park Dist. v. Tablack*, 86 Ohio St. 3d at 296 (with regard to a municipality, legislation falls within the area of local self-government if the result affects only the municipality itself, with no extraterritorial effects; if the effects are not so confined, the matter is one for the General Assembly); 2005 Op. Att'y Gen. No. 2005-043, at 2-447 n.2.

As discussed above, the provisions of R.C. 319.20 and R.C. 319.201 governing the transfer of title and apportionment of taxes when the state takes a portion of a parcel of real property constitute a matter of statewide concern reflecting legislative intent to provide a comprehensive, uniform framework for real property taxation. *See generally State ex rel. Bd. of Comm'rs of Mill Creek Metro. Park Dist. v. Tablack*, 86 Ohio St. 3d at 296 (general laws must be accorded a uniform operation throughout the state). Therefore, a charter county may not use its powers of local self-government to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201. *See* 1994 Op. Att'y Gen. No. 94-095, at 2-470 ("[m]atters that are of 'general and statewide concern,' . . . are not encompassed within the field of local self-government").

The authority of a charter county to adopt police regulations is similarly limited by the condition that they not conflict with general laws. Because R.C. 319.20 and 319.201 are general laws of statewide concern, a charter county may not use its police powers to adopt provisions that conflict with R.C. 319.20 and R.C. 319.201. *See generally* 2006 Op. Att'y Gen. No. 2006-054 (syllabus, paragraph 1) (a municipal corporation is bound by provisions of general law and is not permitted to use its home rule powers to adopt police regulations that conflict with general laws of the state).

Conclusion

For the reasons discussed above, it is my opinion, and you are advised, that Summit County, as a charter county under Ohio Const. art. X, § 3, is required to provide for the exercise of all powers vested in, and the performance of all duties imposed upon, counties and county officers by law, including powers and duties set forth in R.C. 319.20 and R.C. 319.201 with regard to the transfer of title and apportionment of taxes upon a change in ownership of real property. A county ordinance empowering Summit County officials to require that, when the State of Ohio (acting through the Ohio Department of Transportation) takes a portion of a landowner's parcel of real property for road purposes, the current owed and estimated property

taxes on the landowner's remainder parcel must in all cases be paid before the lot split is approved, would conflict with R.C. 319.20 and R.C. 319.201 and thus exceed the powers given to a charter county.

Respectfully,

MARC DANN
Attorney General