March 19, 2004

The Honorable Thomas L. Sartini
Ashtabula County Prosecuting Attorney
25 West Jefferson Street
Jefferson, Ohio 44047-1092

SYLLABUS: 2004-008

1. The terms "subdivision" and "political subdivision," as used in R.C. 3501.17, are not limited to entities that come within the definition of "political subdivision" set forth in R.C. 3501.01(T), but include also other entities that take actions covered by R.C. 3501.17. (1983 Op. Att'y Gen. No. 83-089, 1971 Op. Att'y Gen. No. 71-012, and 1966 Op. Att'y Gen. No. 66-136, overruled to the extent that they are inconsistent with this conclusion.)

2. A county board of mental retardation and developmental disabilities created under R.C. Chapter 5126 is not a political subdivision for purposes of R.C. 3501.17 and, therefore, is not subject to the payment of apportioned expenses associated with the placement of a levy on a countywide ballot pursuant to R.C. 5705.19(L). (1991 Op. Att'y Gen. No. 91-042, approved and followed.)

3. A park district created under R.C. Chapter 1545 is a political subdivision for purposes of R.C. 3501.17 and, therefore, is subject to the payment of apportioned expenses associated with the placement of a levy on the ballot pursuant to R.C. 1545.21.

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March 19, 2004

OPINION NO. 2004-008

The Honorable Thomas L. Sartini
Ashtabula County Prosecuting Attorney
25 West Jefferson Street
Jefferson, Ohio 44047-1092

Dear Prosecutor Sartini:

We have received your request for an opinion concerning the payment, in accordance with R.C. 3501.17, of apportioned expenses associated with a special or primary election. You have raised the following issues:

1. Whether a county board of mental retardation and developmental disabilities is, in and of itself, a "political subdivision" subject to payment of apportioned expenses pursuant to Chapter 3501 of the Revised Code associated with the placement of a levy on a countywide ballot pursuant to R.C. 5705.19(L).

2. Whether a county Metro Parks board established pursuant to Chapter 1545 of the Revised Code, is a "political subdivision" subject to payment of apportioned expenses pursuant to Chapter 3501 of the Revised Code associated with the placement of a levy on a countywide ballot pursuant to R.C. 1545.21.

Your concerns arose in connection with the election that was held in Ashtabula County on May 6, 2003, and you have provided the following information. You have stated that there was no countywide primary election on the ballot, but there was an Ashtabula City primary election and there were several school levies and township fire levies. A levy for additional operating funds for the county board of mental retardation and developmental disabilities (MR/DD board) was placed on the ballot pursuant to R.C. 5705.19(L). A levy for operating funds for the Ashtabula County Metropolitan Park Board (Metro Park) was placed on the levy pursuant to R.C. 1545.21. As a result of the MR/DD levy and the Metro Park levy, the Ashtabula County Board of Elections was required to open all 127 precincts in the county to permit voting on these issues throughout the county.

Following the election, the Ashtabula County Board of Elections prepared a document entitled "Apportionment of Special/Primary Election Expenses In Odd-Numbered Year (including Special Election held on that day)," certifying the election expenses to the county auditor and apportioning the expenses among the townships and school districts having issues on the ballot, the City of Ashtabula, the Ashtabula County MR/DD Board, and the Ashtabula County Metro Park Board. The Ashtabula County MR/DD Board and Metro Park Board asked the Ashtabula County Prosecuting Attorney for an opinion on the question whether apportioned election expenses could properly be assessed against them. The prosecutor's opinion concluded that they could not. The Ashtabula County Board of Elections disagreed, and the question was presented for our consideration.

**Allocation of election expenses pursuant to R.C. 3501.17**

R.C. 3501.17 provides generally that expenses of a county board of elections are paid from the county treasury, in pursuance of appropriations by the board of county commissioners, in the same manner as other county expenses are paid. R.C. 3501.17(A) and (B). In certain circumstances involving primaries and special elections, however, election expenses are apportioned among the county and various subdivisions in which the primaries or special elections are held.[1]

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[1] In this regard, R.C. 3501.17 states:

> (A) The expenses of the board of elections shall be paid from the county treasury, in pursuance of appropriations by the board of county commissioners, in the same manner as other county expenses are paid…. Such expenses shall be apportioned among the county and the various subdivisions as provided in this section, and the amount chargeable to each subdivision shall be withheld by the auditor from the moneys payable thereto at the time of the next tax settlement. At the time of submitting budget estimates in each year, the board of elections shall submit to the taxing authority of each subdivision, upon the request of the subdivision, an estimate of the amount to be withheld therefrom during the next fiscal year.
>
> (B) … [A]ll other expenses of the board which are not chargeable to a political subdivision in accordance with this section shall be paid in the same manner as other county expenses are paid.
>
> (C) The compensation of judges and clerks of elections; the cost of renting, moving, heating, and lighting polling places and of placing and removing ballot boxes and other fixtures and equipment thereof; the cost of printing and delivering ballots, cards of instructions, and other election supplies; and all other expenses of conducting primaries and elections in the odd-numbered years shall be charged to the subdivisions in and for which such primaries or elections are held.…

Pursuant to R.C. 3501.17, the election costs chargeable to each subdivision are withheld by the county auditor from the moneys payable to that subdivision at the time of the next tax settlement. R.C. 3501.17(A). The statute speaks generally of charging expenses to "the subdivisions in and for which such primaries or elections are held," R.C. 3501.17(C), or "the subdivision submitting the special election," R.C. 3501.17(D). The statute states that "all other expenses of the board which are not chargeable to a political subdivision in accordance with this section shall be paid in the same manner as other county expenses are paid." R.C. 3501.17(B). Accordingly, expenses that are not charged to another subdivision are paid by the county.

It is not clear precisely which entities are included as "subdivisions" or "political subdivisions" for purposes of the payment of election expenses under R.C. 3501.17. It may be argued either that a statutory definition controls this determination, or that a broader reading is appropriate because of the context, history, and administrative construction of the statute. *See* R.C. 1.49; *Stauffer v. Miller*, 79 Ohio App. 3d 100, 103, 606 N.E.2d 1037 (Washington County 1992) (noting as a prime example of understatement the trial court's apt conclusion that "the legislature has not crafted this statute [R.C. 3501.17] with much precision").

The statutory definition that may be applicable appears in R.C. 3501.01, as follows:

> As used in the sections of the Revised Code relating to elections and political communications:
>
> ….
>
> (T) "Political subdivision" means a county, township, city, village, or school district.

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> (D) The entire cost of special elections held on a day other than the day of a primary or general election, both in odd-numbered or in even-numbered years, shall be charged to the subdivision. Where a special election is held on the same day as a primary or general election in an even-numbered year, the subdivision submitting the special election shall be charged only for the cost of ballots and advertising. Where a special election is held on the same day as a primary or general election in an odd-numbered year, the subdivision submitting the special election shall be charged for the cost of ballots and advertising for such special election, in addition to the charges prorated to such subdivision for the election or nomination of candidates in each precinct within the subdivision, as set forth in the preceding paragraph.

Other provisions of R.C. 3501.17 govern the allocation of election costs when a constitutional amendment is submitted to the voters by the General Assembly or when there is a statewide ballot issue. R.C. 3501.17(E), (F), and (G).

This definition appears in the same chapter as R.C. 3501.17. The definition states that it applies to Revised Code sections "relating to elections." R.C. 3501.01.

Because R.C. 3501.17 governs the payment and allocation of costs of elections, it may be argued that it is a section "relating to elections," for purposes of the definitions appearing in R.C. 3501.01. This argument is supported by the fact that R.C. 3501.17 contains many of the terms that are defined in R.C. 3501.01, including "general election," "special election," "primary election," "precinct," and "polling place." R.C. 3501.01(A), (D), (E), (Q), and (R); R.C. 3501.17. Under this argument, it would be appropriate to apply the definition of "political subdivision" appearing in R.C. 3501.01(T) to the provisions of R.C. 3501.17. *See generally State ex rel. Rowe v. Schirmer*, 131 Ohio St. 90, 93, 1 N.E.2d 614 (1936) ("[t]he Legislature has power to provide reasonable definitions of the terms employed in its enactments, and in this instance the result is an eminently fair and proper one").

Applying the definition of "political subdivision" appearing in R.C. 3501.01(T) to the provisions of R.C. 3501.17 would lead to the conclusion that the only entities considered subdivisions for purposes of charging back election expenses under R.C. 3501.17 are counties, townships, cities, villages, and school districts. *See* 1983 Op. Att'y Gen. No. 83-089, at 2-350 ("[t]he term 'subdivision' as used in [R.C. 3501.17] clearly refers to political subdivisions which are defined to include counties, townships, cities, villages or school districts. R.C. 3501.01(T)"); *accord* 1971 Op. Att'y Gen. No. 71-012; 1966 Op. Att'y Gen. No. 66-136; *see also* 1966 Op. Att'y Gen. No. 66-005. Costs applicable to elections of other entities would, thus, be paid by the county in accordance with R.C. 3501.17, even though those entities may be considered political subdivisions for other purposes. *See, e.g.,* 1966 Op. Att'y Gen. No. 66-136, at 2-269 (because a university branch district is not a subdivision as defined in R.C. 3501.01, the costs of an election cannot be apportioned to the district but must be borne by the county, even though a university branch district is defined as a political subdivision for other purposes).

Representatives of the Office of the Secretary of State have informed us, however, that, as a matter of practice, an entity that is able to place an issue on the ballot without the approval of the board of county commissioners may be considered to be a subdivision for purposes of R.C. 3501.17 and to be subject to charges for election expenses. This practice is apparently grounded in the history of the legislative provisions.

At one time, G.C. 5053 provided for the costs of certain elections to be charged "against the township, city, village or political division in which such election was held," and for the amount so charged to be retained by the county auditor from funds due the entity at the time of making the semi-annual distribution of taxes. *See* 1928 Op. Att'y Gen. No. 3130, vol. IV, p. 3054, at 3055. The following section, G.C. 5054, stated:

> County commissioners, township trustees, councils, boards of education or *other authorities, authorized to levy taxes,* shall make the necessary levy to meet such expenses, which levy may be in addition to all other levies authorized or required by law.

*Id.* (emphasis added). Thus, at that time election expenses were charged against any political division in which an election was held. Further, any entity authorized to levy taxes was authorized to make an additional levy to meet the election expenses. *Id.*; *see also* 1957 Op. Att'y Gen. No. 638, p. 209.

The provisions of G.C. 5053 and 5054 were incorporated into a revised version of the election laws that became effective in 1930. *See* 1929 Ohio Laws 307, 316 (Am. Sub. S.B. 2, eff. Jan. 1, 1930). The revised election laws addressed expenses in G.C. 4785-20 in language similar to that currently appearing in R.C. 3501.17.[2] The revised election laws required the board of elections to provide each subdivision with an estimate of election costs to be withheld in the next fiscal year, but did not provide for the adoption of additional levies to pay those costs. *Id.* The revised election laws did not include a definition of "subdivision" or "political subdivision" and, therefore, allowed a construction that included as political subdivisions entities other than those now listed in R.C. 3501.01.

The definition of "political subdivision" that now appears in R.C. 3501.01 was initially enacted in 1931 in substantially the same form as it currently exists, appearing at that time in G.C. 4785-3. *See* 1931 Ohio Laws 679, 680 (Am. S.B. 320, filed July 2, 1931). The introductory portion of the definitional section stated: "The terms used in this act and in the statutes relating to elections shall have the meaning herein defined, *unless other meaning is clearly apparent in the language or context*." *Id*. at 679 (emphasis added). This qualifying language was dropped when the Revised Code was enacted and the definitions were moved to

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[2] The revised language appearing in G.C. 4785-20 stated, in part:

> Such expenses shall be apportioned among the county and the various subdivisions as hereinafter provided, and the amount chargeable to each subdivision shall be withheld by the county auditor from the monies payable thereto at the time of the next tax settlement. At the time of submitting budget estimates in each year the board shall submit to the taxing authority of each subdivision an estimate of the amount to be withheld therefrom during the next fiscal year.
>
> a. … [A]ll other expenses of the board which are not chargeable to a political subdivision in accordance with this section, shall be paid in the same manner as other county expenses are paid.
>
> b. … [A]ll other expenses of conducting primaries and elections in the odd numbered years shall be charged to the subdivisions in and for which such primaries or elections are held.
>
> c. The cost of all special elections shall be charged against the subdivisions for and in which such elections are held.

1929 Ohio Laws 307, 316 (Am. Sub. S.B. 2, eff. Jan. 1, 1930).

R.C. 3501.01. *See* 1953-1954 Ohio Laws 2 (Am. H.B. 1, eff. Oct. 1, 1953) (enacting, *inter alia*, R.C. 3501.01). However, it remains appropriate to adopt a definition other than a general statutory definition when the context so requires. *See, e.g.,* R.C. 1.02; R.C. 1.03; R.C. 1.05; *see also* R.C. 1.42; 1988 Op. Att'y Gen. No. 88-056, at 2-270 n.12 (statutory definition does not apply where logic, reason, and context support a different meaning).

In construing a statute, the goal is to determine legislative intent. *See State v. Elam*, 68 Ohio St. 3d 585, 587, 629 N.E.2d 442 (1994) ("[t]he polestar of statutory interpretation is legislative intent, which a court best gleans from the words the General Assembly used and the purpose it sought to accomplish"). If a statute is ambiguous, it is appropriate to consider the object sought to be attained, the circumstances under which the statute was enacted, the legislative history of the statute, former statutory provisions upon the same or similar subjects, the consequences of a particular construction, and the administrative construction of the statute. R.C. 1.49. These factors suggest that R.C. 3501.17 should be construed to support a broader meaning of "political subdivision" than that set forth in R.C. 3501.01(T).

Although R.C. 3501.17 relates to elections, it also relates to public finances. It becomes relevant after an election has been held, and it defines the financial burdens each subdivision bears with respect to that election. The language of R.C. 3501.17 states that expenses "shall be charged to the subdivisions in and for which such primaries or elections are held," R.C. 3501.17(C), or shall be charged to "the subdivision submitting the special election," R.C. 3501.17(D). R.C. 3501.17 also states that apportioned election expenses "shall be withheld" from the moneys payable to a subdivision at the time of the next tax settlement, thereby indicating that election expenses may be withheld only from entities that are authorized to receive funds in that manner. R.C. 3501.17(A); *see* R.C. 319.43; R.C. 321.24; R.C. 321.31; *see also* 1991 Op. Att'y Gen. No. 91-042; 1957 Op. Att'y Gen. No. 638, p. 209 (a county school district does not receive tax settlement moneys, so election costs cannot be withheld from moneys payable to a county school district).

R.C. 3501.17 thus indicates that election expenses may be charged to subdivisions other than those listed in R.C. 3501.01(T) when the subdivisions in and for which the primaries or elections are held, or the subdivisions submitting the special elections, are subdivisions other than those listed in R.C. 3501.01(T) that receive funds at the time of tax settlement. Accordingly, the language, history, and administrative construction of R.C. 3501.17 indicate that the definition of political subdivision contained in R.C. 3501.01(T) is not directly applicable to R.C. 3501.17, but that a broader definition should apply, including other entities that take actions covered by R.C. 3501.17.

Whether this broader definition of political subdivision should be adopted as a general rule might be subject to dispute. A reader coming to the statutes without knowledge of the history outlined above might conclude that, for purposes of R.C. 3501.17, the term "subdivision" is limited to the political subdivisions listed in R.C. 3501.01(T). The language of R.C. 3501.17 supports a broader reading, but only upon careful analysis. It might be argued that the more narrow statutory definition applies precisely because the General Assembly has adopted it. *See,*

*e.g., Warren County Park Dist. v. Warren County Budget Comm'n*, 37 Ohio St. 3d 68, 71, 523 N.E.2d 843 (1988) (Holmes, J., concurring) ("the plain words of any statute must be given their plain meaning and such is the case here before us"); *see also State ex rel. Rowe v Schirmer*.

A board of elections with a well-preserved history of charging subdivisions election expenses in accordance with the historic broader rule will, however, construe R.C. 3501.17 in accordance with that rule, finding that the context, history, and effect of the statute support the application of the statute to the various entities that take actions covered by its provisions. The Office of the Secretary of State is also familiar and comfortable with this broader interpretation. We concur in the conclusion that the language, purpose, and historical application of the statute support the broader definition, and we overrule 1983 Op. Att'y Gen. No. 83-089, 1971 Op. Att'y Gen. No. 71-012, and 1966 Op. Att'y Gen. No. 66-136 to the extent that they are inconsistent with this conclusion. We find, accordingly, that the terms "subdivision" and "political subdivision," as used in R.C. 3501.17, are not limited to entities that come within the definition of "political subdivision" set forth in R.C. 3501.01(T), but include also other entities that take actions covered by R.C. 3501.17.

**Application of R.C. 3501.17 to a county MR/DD board**

You have asked, first, whether a county MR/DD board is a political subdivision subject to the payment of apportioned election expenses associated with the placement of a levy on a countywide ballot pursuant to R.C. 5705.19(L). This question was addressed by a former Attorney General in 1991 Op. Att'y Gen. No. 91-042. That opinion concludes:

> When a special election for a tax levy for community mental retardation and developmental disabilities programs and services pursuant to R.C. Chapter 5126 is held under R.C. 5705.19(L) on the primary election date in an odd-numbered year, the county is the "subdivision submitting the special election" for purposes of R.C. 3501.17. Accordingly, the board of county commissioners must pay costs relating to the special election as provided in R.C. 3501.17.

1991 Op. Att'y Gen. No. 91-042 (syllabus).

We approve and follow the analysis set forth in 1991 Op. Att'y Gen. No. 91-042 and concur in the conclusion that a county MR/DD board is not a subdivision that may be charged election expenses pursuant to R.C. 3501.17. As discussed in the 1991 opinion, this conclusion results from the fact that a levy for funds for a county MR/DD board under R.C. 5705.19(L) must follow the procedure set forth in R.C. 5705.222. For a levy to be imposed pursuant to R.C. 5705.222, the board of county commissioners must declare by resolution and certify to the board of elections that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the needs of the county MR/DD board and that an additional tax levy is necessary. Thus, it is the board of county commissioners, rather than the county MR/DD board, that is empowered to submit the special election to the voters. 1991 Op. Att'y Gen. No. 91-042; *see also* 2001 Op. Att'y Gen. No. 2001-019 (the board of county commissioners is not

required to seek a levy under R.C. 5705.19(L) and R.C. 5705.222 upon the request of the county MR/DD board). Therefore, it is the county that must pay for the election.

This result is supported by the fact that a county MR/DD board receives funding from the board of county commissioners and does not receive tax proceeds directly from the county treasurer, on presentation of the warrant of the auditor, at the time of tax settlement. 1991 Op. Att'y Gen. No. 91-042, at 2-228; *see* R.C. 321.24; R.C. 321.31; R.C. 5126.05(G) ("[t]he board of county commissioners shall levy taxes and make appropriations sufficient to enable the county board of mental retardation and developmental disabilities to perform its functions and duties"); 2001 Op. Att'y Gen. No. 2001-019; 1992 Op. Att'y Gen. No. 92-061. Therefore, it is not possible for the county auditor to withhold election expenses from amounts payable to the county MR/DD board at the time of tax settlement. *See* R.C. 3501.17(A).

We note, further, that a county MR/DD board is an agency of the county, rather than an independent entity. *See* 2001 Op. Att'y Gen. No. 2001-019; 1992 Op. Att'y Gen. No. 92-061, at 2-253 ("a county MR/DD board cannot function completely independently, but exists as a unit within the county government"). A county MR/DD board has been found not to constitute a political subdivision for various purposes. *See, e.g.,* 1992 Op. Att'y Gen. No. 92-061 (a county MR/DD board is not a political subdivision for purposes of self-insurance under R.C. 9.833); 1985 Op. Att'y Gen. No. 85-067, at 2-266 n.6 ("[a] county board of mental retardation and developmental disabilities is … a body of the county, rather than a separate political subdivision, taxing district, or special district"); 1984 Op. Att'y Gen. No. 84-071, at 2-230 to 2-231 (the county, rather than the county MR/DD board, is the political subdivision for purposes of R.C. 124.39(C)).

We conclude, accordingly, that a county MR/DD board created under R.C. Chapter 5126 is not a political subdivision for purposes of R.C. 3501.17 and, therefore, is not subject to the payment of apportioned expenses associated with the placement of a levy on a countywide ballot pursuant to R.C. 5701.19(L).

**Application of R.C. 3501.17 to a park district created under R.C. Chapter 1545**

Your second question is whether a county metropolitan park board established pursuant to R.C. Chapter 1545 is a political subdivision subject to payment of apportioned expenses associated with the placement of a levy on the ballot pursuant to R.C. 1545.21. Although your question is directed toward a county park board, this opinion is written in general terms to address all park districts created pursuant to R.C. Chapter 1545.

Pursuant to R.C. Chapter 1545, a park district may be created by a probate judge upon the application of a board of county commissioners, a board of township trustees, the legislative authority of a municipal corporation, or a group of citizens, and following a hearing. R.C. 1545.02-.04. A park district created under R.C. Chapter 1545 may include all or part of the territory within a county and may not divide an existing township or municipal corporation. R.C. 1545.01; R.C. 1545.04. However, territory adjacent and contiguous to an existing park district

may be annexed to the district, and territory so annexed may extend beyond the county and may include a part only of an existing township or municipal corporation. R.C. 1545.15.

A park district created under R.C. Chapter 1545 is governed by a board of three park commissioners, appointed by the probate judge. R.C. 1545.05; R.C. 1545.07. The board of park commissioners is a body politic and corporate with power to enter into contracts, to sue and be sued, and to acquire land by gift, purchase, or appropriation. R.C. 1545.07; R.C. 1545.11. A park district established pursuant to R.C. Chapter 1545 is an independent entity that is considered to be a political subdivision for a variety of purposes. *See* R.C. 9.82(B) (risk management and insurance programs); R.C. 124.81(F) (employee fringe benefits); R.C. 319.61(C) (levies for special assessments). *See generally Village of Willoughby Hills v. Bd. of Park Comm'rs*, 3 Ohio St. 2d 49, 51, 209 N.E.2d 162 (1965) (a park district is "a political subdivision of the state of Ohio which performs a function of the state that is governmental in character"); 2001 Op. Att'y Gen. No. 2001-002; 1994 Op. Att'y Gen. No. 94-035; 1983 Op. Att'y Gen. No. 83-020; 1962 Op. Att'y Gen. No. 2850, p. 158, at 160; 1934 Op. Att'y Gen. No. 2882, vol. II, p. 971, at 973 ("[i]t will be quite evident on a reading of [G.C. 2976-1 et seq., predecessor to R.C. Chapter 1545] that the legislature in authorizing the establishment of park districts intended to create a political subdivision separate and apart from the counties in which said park districts were located").[3]

A board of park commissioners has the authority to levy taxes on property within the park district. R.C. 1545.20; *see also* note 3, *supra*. A board of park commissioners also has express authority to submit to the electors of the park district the question of levying taxes for the use of the district by certifying a resolution to that effect to the board of elections of each county in which any part of the district is located. R.C. 1545.21.[4] The resolution is submitted to the

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[3] As your submissions note, a park district is not included as a subdivision under R.C. 5705.01(A). However, R.C. 5747.01(Q)(1) includes a park district as a subdivision for purposes of R.C. 5747.50 to R.C. 5747.55, which relate to the apportionment of the local government fund. Further, a park district is a taxing unit under R.C. 5705.01(H), with authority to levy taxes on property in the district. *See Kinsey v. Bower*, 147 Ohio St. 66, 68 N.E.2d 317 (1946). In any event, definitions appearing elsewhere in the Revised Code are not determinative of whether an entity is a political subdivision for purposes of R.C. 3501.17. *See* 1992 Op. Att'y Gen. No. 92-061, at 2-254 ("[t]he term 'political subdivision' is used in various contexts throughout the Revised Code and is given various definitions. It is possible for an entity to be a political subdivision for one purpose and not for another").

[4] Your question refers to the placement of a county park district tax on a countywide ballot, and this is the case if the park district includes all the territory within the county. *See* R.C. 1545.01. It should be noted, however, that a park district created under R.C. Chapter 1545 may have boundaries that are not coextensive with the county. *See* R.C. 1545.01; R.C. 1545.04; R.C. 1545.15. The question of levying a tax will be submitted to the electors residing within the park district. Therefore, depending upon the type of park district and the location of its boundaries,

electors of the district at a special election. *Id.* Proceeds of a tax levied by a park district are collected as other taxes and are distributed to the park district following tax settlement. *See* R.C. 321.31.[5]

A park district created under R.C. Chapter 1545 thus has authority to direct the board of elections to place a tax levy on the ballot. Further, if the levy is passed, the park district receives levy proceeds from the county treasurer, on presentation of the warrant of the auditor, following the tax settlement. Accordingly, under the definition of "political subdivision" adopted above, a park district created under R.C. Chapter 1545 is a political subdivision for purposes of R.C. 3501.17 and, therefore, is subject to the payment of apportioned expenses associated with the placement of a levy on the ballot pursuant to R.C. 1545.21.

**Conclusions**

For the reasons discussed above, it is my opinion, and you are advised, as follows:

1. The terms "subdivision" and "political subdivision," as used in R.C. 3501.17, are not limited to entities that come within the definition of "political subdivision" set forth in R.C. 3501.01(T), but include also other entities that take actions covered by R.C. 3501.17. (1983 Op. Att'y Gen. No. 83-089, 1971 Op. Att'y Gen. No. 71-012, and 1966 Op. Att'y Gen. No. 66-136, overruled to the extent that they are inconsistent with this conclusion.)

2. A county board of mental retardation and developmental disabilities created under R.C. Chapter 5126 is not a political subdivision for purposes of R.C. 3501.17 and, therefore, is not subject to the payment of apportioned expenses associated with the placement of a levy on a countywide ballot pursuant to R.C. 5705.19(L). (1991 Op. Att'y Gen. No. 91-042, approved and followed.)

3. A park district created under R.C. Chapter 1545 is a political subdivision for purposes of R.C. 3501.17 and, therefore, is subject to the payment of

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the tax levy might not be submitted to all electors within the county. *See generally* 1990 Op. Att'y Gen. No. 90-048, at 2-204 (if a fire district is created, a tax may be levied only on property within the district and only residents of the district are entitled to vote on the tax levy).

[5] A board of park commissioners may also request the board of elections to submit to the voters the issue of dissolution of the park district. R.C. 1545.36.

apportioned expenses associated with the placement of a levy on the ballot pursuant to R.C. 1545.21.

Respectfully,

JIM PETRO
Attorney General