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May 4, 2026

Attorney General Dave Yost
Opinions Section
30 East Broad Street, 26th Floor
Columbus OH 43215

RE: Request for Opinion

Dear Attorney General Yost:

I respectfully request your opinion on the following matter. In June of 2000, the Trumbull County Board of Commissioners adopted a resolution transferring the "direction" of the Trumbull County Tax Map Department from the Trumbull County Engineer to the Trumbull County Auditor. According to this resolution, the Engineer and Auditor agreed that "this move in direction is needed to help facilitate the current progress and continued growth of the Trumbull County Geographical Information System." However, in opinion 2019-001, your predecessor opined that "[a] county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 may not transfer to a county auditor the authority to supervise and pay the appointed draftsmen," and "[a] county auditor may not appoint draftsmen of county tax maps or supervise and fix the salaries of such draftsmen." After issuance of that opinion, Trumbull County began navigating the return to compliance with this statutory interpretation. Due to a number of intervening factors and changes in elected officials, the process has taken longer than initially hoped. However, the present Engineer and Auditor have held a number of meetings attempting to finalize this transfer of operations back to the appropriate statutory arrangement but have encountered a question as to the proper division of duties.

In short, there appears to be a lack of clarity as to the distinction between the Engineer's statutory tax map drafting function and the Auditor's ability to maintain certain independent Geographical Information System ("GIS") functions. With technological improvements, mapping has moved from paper maps with overlays to maps generated by GIS technology and stored on computers. This has made it even more difficult to interpret statutes that were written prior to this technological evolution.

Under a broad interpretation of tax map drafting, the Engineer would use GIS technology to prepare virtually any map-related function for the county which would be the exclusive province of the Engineer, with those maps then used by the Auditor and other county agencies. Such GIS tax maps and their digital collection of engineering, surveying and geographic layers would include parcel boundaries, township lines, section lines, rivers, creeks, parcel numbers, instrument numbers, boundary surveys, survey monuments, topographic survey contours, roads, bridges, culverts, traffic signals, traffic signs, water and sewer facilities, FEMA floodplains and floodways, National Wetland Inventory mapping, and other engineering, surveying and geographic related GIS mapping overlays that are tied to the GIS tax map and used by the county engineer, and as more fully described in the exhibit. As a surveyor, the Engineer focuses on boundaries, but has pointed out that the practice of surveying can include the mapping of physical improvements on the property such as buildings, structures, fences, walls, driveways, road improvements, etc. Physical occupation is highly important to the surveyor when determining property boundaries, especially when using property proration. Boundary surveys are also dependent on section corners, section lines, township lines, locations of rivers and creeks, and centerline of roads. The surveyor also does location surveys for mapping all improvements on properties relative to the boundary lines. Surveyors also do topographic surveys for mapping all improvements within the area of the survey, such as mapping all visible improvements of a road, including the curbs, catch basins, utilities such as manholes, valves, hydrants, including elevations of all improvements and contour elevations of the ground. Surveyors also do ALTA surveys that include mapping of all elements of a boundary survey, a location survey, a topographic survey, plus the addition of mapping floodplains, wetland soils, overhead and underground utilities, recorded and unrecorded easements, leases, and all other items of record. The Engineer points out that at the core, surveyors are map makers.

Under a more narrow interpretation, the Engineer would have control over the specific tax map functions defined in the Revised Code, but the Auditor would independently manage other GIS functions with staff of the Auditor's Office. These other functions could include 911 overlays, appraisal information, locations of water and sewer facilities, and other data sets that are not necessarily related to tax mapping. It is important to note that while the Engineer is a surveyor, the Auditor is the appraiser of the county. Under this view, the Engineer, as surveyor, largely focuses on boundaries while the appraising is about more than the boundaries. For example, appraisals also deal with mapping of soil types for CAUV and the locations of buildings on properties. GIS also integrates with Pictometry, which is used in the appraisal process. The proper legal interpretation of this dividing line is what we seek in this opinion request.

It is clear that a county engineer is the county tax map draftsman. R.C. 321.14(A). Indeed, it is the responsibility of a county engineer to "provide for making, correcting, and keeping up to date a complete set of tax maps of the county * * *." R.C. 5713.09. That statute continues on to explain what must be contained in these tax maps:

Such maps shall show all original lots and parcels of land, and all divisions, subdivisions, and allotments thereof, with the name of the owner of each original lot or parcel and of each division, subdivision, or lot, all new divisions, subdivisions, or allotments made in the county, all transfers of property, showing the lot or parcel of land transferred, the name of the grantee, and the date of the transfer so that such maps shall furnish the county auditor,

for entering on the tax duplicate, a correct and proper description of each lot or parcel of land offered for transfer. Id.

It is also clear that “[t]he county engineer shall appoint the necessary draftsmen and fix the salary thereof, subject to the approval of the board of county commissioners.” R.C. 5713.10. As stated by your predecessor, “[n]ecessarily implicit in the authority to appoint and fix the salaries of draftsmen of county tax maps, is the authority of a county engineer to supervise and pay the appointed draftsmen.” 2019 Ohio Atty.Gen.Ops. No. 2019-001 at pg. 3.

On the other hand, the Revised Code seems to imply that a county auditor has some role in a county’s GIS functions. For example, R.C. 325.31(B)(4) permits the real estate assessment fund, at the auditor’s discretion, to pay “the expenses incurred by the county auditor for geographic information systems, mapping programs, and technological advances in those or similar systems or programs * * *.” Similarly, R.C. 5713.01(F) addresses contracts “for goods and services related to the auditor’s duties as assessor, including contracts for mapping, computers, and reproduction on any medium of any documents, records, photographs, microfiche, or magnetic tapes * * *.” As such, there appears to be some indication that some GIS duties may fall outside of tax map drafting.

With this background in mind, I respectfully request your opinion on the following questions:

1. Does the “making, correcting, and keeping up to date a complete set of tax maps of the county” encompass any and all activity related to a county’s mapping within a GIS, or may an Engineer’s tax map department coexist with a separate GIS department controlled by the Auditor or other county office or officer such as a Sanitary Engineer?
2. If an Engineer’s tax map department and another GIS department can coexist, what is the mandated scope of the Engineer’s duties for mapping versus what the Auditor or another county office or officer is permitted to retain?
3. R.C. 5713.09 requires that the tax maps be kept in the office of the Auditor. May the County Engineer satisfy this requirement by providing the Auditor with read-only (non-editable) access through the cloud to an electronic GIS tax map with all layers controlled and edited by the Engineer’s Office? In the alternative, must the Engineer transfer the entire editable GIS map with all layers to the custody of the Auditor, subject to updates and edits submitted to the Auditor by the Engineer?
4. If it is determined that the Engineer is solely responsible for all functions within a county’s GIS, must the cost be borne by the general fund of the county, or does R.C. 325.31(B)(4) either permit or require the Auditor’s real estate assessment fund to pay some or all of this cost?
5. Does the statutory authority contained in R.C. 325.31(B)(4) that permits an auditor to expend funds for geographic information systems, mapping programs, and technological advances in those or similar systems imply that an auditor can use those systems to create or modify maps or data that is part of a tax map?

We hope that this brief explanation has provided you with the relevant background. However, if you should have any questions regarding this matter, please do not hesitate to contact me or Chief Counsel of the Civil Division, William Danso, (330) 675-2904, who may be able to provide additional information. Moreover, the Engineer has specifically requested that we provide you with the two attached documents compiled by that office. Exhibit 1 is a general GIS overview and Exhibit 2 delves into the practice of surveying as concerns a tax map office. The Auditor has requested that we provide Exhibits 3, 4, and 5 which are examples of the old non-GIS tax maps. As always, thank you for your cooperation in this matter.

Very truly yours,



Dennis Watkins
Trumbull County Prosecuting Attorney