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BOARDS OF TOWNSHIP TRUSTEES ARE WITHOUT AUTHORITY TO LEVY AN INCOME OR PAYROLL TAX—§2, ARTICLE X, OHIO CONSTITUTION.

SYLLABUS:

Since the General Assembly has not granted to boards of township trustees pursuant to Section 2 of Article X, Ohio Constitution, the power to levy an income or payroll tax, such boards are without authority to levy such a tax.

Columbus, Ohio, June 15, 1961

Hon. James O. Gossett, Prosecuting Attorney
Ashland County, Ashland, Ohio

Dear Sir:

Your request for my opinion reads as follows:

“Will you please inform me if there is any limitation on the power of township trustees to levy a tax on income, or what is commonly known as a payroll tax.

“In other words, can they do it.”

Section 2 of Article X, Ohio Constitution, provides as follows:

“The general assembly shall provide by general law for the election of such township officers as may be necessary. *The trustees of townships shall have such powers of local taxation as may be prescribed by law.* No money shall be drawn from any township treasury except by authority of law.” (Emphasis added)

I have been unable to find any law giving the trustees of townships power to levy an income or payroll tax.

It is my opinion, therefore, and you are accordingly advised that since the General Assembly has not granted to boards of township trustees pursuant to Section 2 of Article X, Ohio Constitution, the power to levy an income or payroll tax, such boards are without authority to levy such a tax.

Respectfully,

MARK MCELROY

Attorney General