

OPINION NO. 2005-024

Syllabus:

1. A municipality may at any time initiate procedures pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, unless the annexed territory is excluded from the operation of R.C. 503.07 pursuant to R.C. 709.023, R.C. 709.024, or R.C. 709.16, or is subject to restrictions upon the operation of R.C. 503.07 adopted in an annexation agreement under R.C. 709.192 or a cooperative economic development agreement under R.C. 701.07.
2. Following an annexation other than a merger, if the annexing

municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are obligated to pay both taxes levied by the municipal corporation and taxes levied by the township.

3. Following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are entitled to vote on both municipal and township officers, issues, and tax levies.
4. Following an annexation other than a merger, there is no statutory basis for automatically treating township boundaries as being conformed to municipal boundaries or for allocating tax payments as if the township boundaries have been conformed to the municipal boundaries. Unless action is taken pursuant to R.C. 503.07 or R.C. 503.09, the township boundaries remain unchanged.
5. If merger conditions are approved by the voters and the election results are certified in accordance with R.C. 709.43 to R.C. 709.48, the merger takes effect on the effective date determined pursuant to R.C. 709.47, with no requirement for any additional action.
6. When a merger is approved and takes effect in accordance with R.C. 709.43 to R.C. 709.48, the boundaries of previously unincorporated township territory that is merged with a municipal corporation automatically conform to the boundaries of the municipal corporation.

To: Sherri Bevan Walsh, Summit County Prosecuting Attorney, Akron, Ohio
By: Jim Petro, Attorney General, June 8, 2005

We have received your request for a formal opinion on a series of questions

pertaining to the annexation of territory to a municipal corporation.¹ Your questions are as follows:

1. When may a municipality initiate procedures pursuant to R.C. 503.07 in order to make the boundary lines of annexed township territory identical with the limits of the municipal corporation?
2. What are the effects on the municipal and township tax obligations of inhabitants residing within both sets of boundary lines when an annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the township lines of annexed territory identical with the limits of the municipal corporation?
3. When an annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the township lines of annexed territory identical with the limits of the municipal corporation, are residents who reside within both sets of boundary lines entitled to vote on issues specific to both the township and the municipal corporation?
4. May the county automatically treat township boundaries as being conformed to those of the municipality following an annexation absent a petition from a municipality requesting such adjustment, and subsequently allocate taxation payments to townships and municipalities accordingly?
5. If the conditions of merger are approved by eligible electors and election results are certified as outlined in R.C. 709.43 to R.C. 709.48, are any additional measures required to complete the merger process?

¹ Pursuant to Ohio Const. art. X, §§ 3 and 4, Summit County has adopted a charter, through which it exercises home rule authority. *See, e.g.*, 2003 Op. Att’y Gen. No. 2003-023 at 2-177 n.1; 2001 Op. Att’y Gen. No. 2001-020. The existence of a county charter does not affect the analysis set forth in this opinion. It has been established that matters involving annexation of territory to a municipal corporation are matters of a general nature, are statewide in their scope, and are not proper powers of local self-government, so that they cannot be modified by municipal or county charter. *See* Ohio Const. art. X, § 3; Ohio Const. art. XVIII, § 3; *Village of Beachwood v. Bd. of Elections*, 167 Ohio St. 369, 148 N.E.2d 921 (1958) (annexation and detachment procedures are matters of statewide concern that are exclusively within the control of the General Assembly and are not matters of local self-government that may be addressed by charter); *Roderer v. Miami Twp. Bd. of Trs.*, 14 Ohio App. 3d 155, 470 N.E.2d 183 (Montgomery County 1983); *Schultz v. City of Upper Arlington*, 88 Ohio App. 281, 97 N.E.2d 218 (Franklin County 1950). *See generally, e.g.*, 2001 Op. Att’y Gen. No. 2001-020; 1989 Op. Att’y Gen. No. 89-106. Similarly, the fact that a township may have adopted a limited home rule government does not affect the analysis set forth in this opinion. *See* R.C. 504.04. It is possible, however, that the provisions of a municipal charter may be the subject of proposed merger conditions. *See* R.C. 709.461(C).

6. Do the boundaries of previously unincorporated township land which is merged to an existing municipality automatically conform to the boundaries of the existing municipality, or are additional measures required to make the boundaries identical?

Based on the analysis set forth in this opinion, we reach the following conclusions:

1. A municipality may at any time initiate procedures pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, unless the annexed territory is excluded from the operation of R.C. 503.07 pursuant to R.C. 709.023, R.C. 709.024, or R.C. 709.16, or is subject to restrictions upon the operation of R.C. 503.07 adopted in an annexation agreement under R.C. 709.192 or a cooperative economic development agreement under R.C. 701.07.
2. Following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are obligated to pay both taxes levied by the municipal corporation and taxes levied by the township.
3. Following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are entitled to vote on both municipal and township officers, issues, and tax levies.
4. Following an annexation other than a merger, there is no statutory basis for automatically treating township boundaries as being conformed to municipal boundaries or for allocating tax payments as if the township boundaries have been conformed to the municipal boundaries. Unless action is taken pursuant to R.C. 503.07 or R.C. 503.09, the township boundaries remain unchanged.
5. If merger conditions are approved by the voters and the election

results are certified in accordance with R.C. 709.43 to R.C. 709.48, the merger takes effect on the effective date determined pursuant to R.C. 709.47, with no requirement for any additional action.

6. When a merger is approved and takes effect in accordance with R.C. 709.43 to R.C. 709.48, the boundaries of previously unincorporated township territory that is merged with a municipal corporation automatically conform to the boundaries of the municipal corporation.

Background

In order to address your questions, it is helpful first to outline some general principles governing townships and municipal corporations. For purposes of local government, territory in Ohio has been organized into townships, which are bodies politic and corporate, established “for the purpose of enjoying and exercising the rights and privileges conferred upon [them] by law.” R.C. 503.01. Boards of county commissioners have certain powers to change township boundaries, and they also have the obligation to record township boundaries in a book kept for that purpose. R.C. 503.02; R.C. 503.04; R.C. 503.05; R.C. 503.08; *see also Berlin v. Kilpatrick*, 15 Ohio Op. 2d 73, 76, 172 N.E.2d 339 (C.P. Trumbull County 1958) (“the board of county commissioners is the authority in whom the power to change the boundaries of a civil township is placed”).²

Portions of Ohio’s territory have been incorporated into municipal corporations – that is, into cities and villages, as defined in Ohio Const. art. XVIII, § 1 and R.C. 703.01. Territory that is part of a municipal corporation may remain part of a township or, in certain circumstances, the township government may be abolished and the territory may be part of the municipality only. *See* R.C. 503.09; R.C. 703.22; 1990 Op. Att’y Gen. No. 90-071 (clarified by 2002 Op. Att’y Gen. No. 2002-023). There are times when the municipalities and townships overlap and their boundaries are not identical. *See, e.g.,* R.C. 503.07; R.C. 503.09; R.C. 503.14; *State ex rel. Halsey v. Ward*, 17 Ohio St. 543 (1867); 2002 Op. Att’y Gen. No. 2002-023; 1993 Op. Att’y Gen. No. 93-019 at 2-103; 1990 Op. Att’y Gen. No. 90-042 at 2-174

² Summit County has adopted a charter under which it is governed by a county council and a county executive, rather than by a board of county commissioners. *See* note 1, *supra*; *see also, e.g., State ex rel. O’Connor v. Davis*, 139 Ohio App. 3d 701, 709-10, 745 N.E.2d 494 (Summit County 2000); *Citizens for Choice v. Summit County Council*, 143 Ohio App. 3d 823, 830 n.5, 759 N.E.2d 398 (Summit County 2001). Hence, where provisions of the Revised Code delegate powers and duties to the board of county commissioners, in Summit County those powers and duties may be performed by the county council or the county executive. *See* 2003 Op. Att’y Gen. No. 2003-023 at 2-177 n.1; 1989 Op. Att’y Gen. No. 89-106. To maximize the applicability of this opinion throughout the state, this opinion uses the statutory terms applicable to counties that are not charter counties and refers generally to county commissioners, rather than to the officials vested with the powers and duties of county commissioners under the Summit County Charter.

(“[t]he statutory scheme in Ohio provides generally that all territory of the state shall be divided into townships and that each portion of land within the state shall remain part of one of the state’s townships (even if it is also located within a municipal corporation) unless, through the inclusion of the land within a municipal corporation, the township government ceases to exist”).

R.C. 503.07 establishes a procedure for making township boundaries identical, in whole or in part, with the boundaries of a municipal corporation. If the boundaries of a municipal corporation and a township become identical in whole, the township government ceases to exist and the township becomes what is sometimes called a “paper township.” See R.C. 703.22 (“[w]hen the limits of a municipal corporation become identical with those of a township, all township offices shall be abolished, and the duties thereof shall be performed by the corresponding officers of the municipal corporation”); 1990 Op. Att’y Gen. No. 90-071 (clarified by 2002 Op. Att’y Gen. No. 2002-023). R.C. 503.14 identifies the township that will receive additional territory as part of a boundary change under R.C. 503.07. See 1990 Op. Att’y Gen. No. 90-071 at 2-304; 1984 Op. Att’y Gen. No. 84-051; note 4, *infra*.

R.C. 503.09 establishes a procedure for erecting a new township and excluding from its boundaries territory that has been incorporated into a municipal corporation. Pursuant to R.C. 503.09, if a township contains a municipal corporation, in whole or in part, a majority of the freehold electors owning land in the unincorporated area of the township may submit a petition and accompanying map, seeking to have the unincorporated township territory erected into a new township, and the board of county commissioners “shall enter an order” erecting that new township. R.C. 503.09; see *Citizens for Choice v. Summit County Council*, 143 Ohio App. 3d 823, 759 N.E.2d 398 (9th Dist. Summit County 2001).³ The territory of the original township lying within the municipal corporation is then “considered as not being located in any township.” R.C. 503.09. Various procedural requirements are established for the division of funds, apportionment of debt, and appointment of township officers. R.C. 503.10-.13; see, e.g., 2003 Op. Att’y Gen. No. 2003-023. Proceedings for the erection of a new township pursuant to R.C. 503.09 are complete when the petition, map, and order of the board of county commissioners, certified by the county auditor, have been recorded in the plat book in the office of the county recorder. R.C. 503.13.

Your questions pertain to various procedures by which territory may be added to a municipal corporation. R.C. 709.01 states generally that “[t]erritory may be annexed to, or detached from, municipal corporations, in the manner provided in sections 709.01 to 709.47 of the Revised Code.” A merger is a particular type of annexation, involving the annexation of entire municipal corporations to one an-

³ *But see Cunningham v. Crabbe*, 73 Ohio App. 3d 596, 600, 597 N.E.2d 1210 (7th Dist. Jefferson County 1992) (finding R.C. 503.09 unconstitutional on its face on the grounds that permitting only freehold electors to petition for creation of a new township denied equal protection of the law to residents who rented rather than owned land, and stating that the defendants failed “to come forward and establish any state of facts which reasonably could be conceived to justify the classification”).

other, or the annexation of the entire unincorporated area of a township with one or more municipal corporations, through the submission of a merger petition, creation of a merger commission, and approval of the voters. R.C. 709.43-.48; *see* R.C. 709.43 (merger consists of “the annexation, one to another, of existing municipal corporations or of the unincorporated area of a township with one or more municipal corporations”); 1990 Op. Att’y Gen. No. 90-042 (syllabus, paragraph 2) (“[i]n a merger between the unincorporated area of a township and a municipal corporation pursuant to R.C. 709.44, the entire unincorporated territory of the township is merged . . .”).

Other forms of annexation may permit all or less than all of a municipality or of the unincorporated area of a township to be added to a municipal corporation. *See* R.C. 709.02-.34. Annexation of territory to a municipal corporation upon the application of landowners is governed by R.C. 709.02-.11. Special procedures are established under R.C. 709.021 to R.C. 709.024 for certain situations in which all owners of territory in the unincorporated area proposed for annexation sign an annexation petition. Annexation of territory to a municipal corporation upon the application of that municipal corporation is governed by R.C. 709.13-.21. R.C. 709.16 applies specifically to situations in which a municipal corporation petitions the board of county commissioners to annex contiguous territory owned only by the municipal corporation, a county, or the state. Annexation of part or all of a municipal corporation to another municipal corporation may be achieved pursuant to R.C. 709.22-.34. *See also* R.C. 709.33 (effective date of annexation); R.C. 709.37 (adjustment of boundaries of adjoining municipal corporations by mutual consent). It is also possible for territory to be detached from a municipality and attached to or created into a township. R.C. 709.38-.42. *See generally State ex rel. Smith v. Frost*, 74 Ohio St. 3d 107, 109, 656 N.E.2d 673 (1995); *State ex rel. City of Toledo v. Bd. of Comm’rs*, 32 Ohio St. 3d 352, 513 N.E.2d 769 (1987). Annexations may affect territory in more than one county. *See, e.g.,* R.C. 709.11; 2002 Op. Att’y Gen. No. 2002-023.

Through discussions with your representative, we understand that your first four questions pertain to annexations other than mergers under R.C. 709.43 to R.C. 709.48. Mergers are discussed separately in questions 5 and 6.

Question 1: When may a municipality initiate procedures pursuant to R.C. 503.07 in order to make the boundary lines of annexed township territory identical with the limits of the municipal corporation?

R.C. 503.07 establishes a procedure by which the boundary lines of a township may become identical with the boundary lines of a municipal corporation. It applies “[w]hen the limits of a municipal corporation do not comprise the whole of the township in which it is situated, or if by change of the limits of such corporation include territory lying in more than one township.” R.C. 503.07. In such circumstances, the legislative authority of the municipal corporation may petition the board of county commissioners for a change of township lines “in order to make them identical, in whole or in part, with the limits of the municipal corporation,” or to erect a new township out of the portion of the township included within the mu-

municipal corporation. *Id.* If the petitioning municipality is a city, the board of county commissioners is required to grant the petition, and if the petitioning municipality is a village, the board of county commissioners has discretion to decide whether to grant the petition. *Id.*; see also *State ex rel. City of Dublin v. Delaware County Bd. of Comm'rs*, 62 Ohio St. 3d 55, 57, 577 N.E.2d 1088 (1991), *overruled in part on other grounds, State ex rel. Gaydosh v. City of Twinsburg*, 93 Ohio St. 3d 576, 757 N.E.2d 357 (2001).⁴

As discussed above, Ohio law provides various procedures by which township territory may be annexed to a municipal corporation. See R.C. 709.01-.47. Some of the procedures specify that land annexed in a certain manner may never be the subject of a boundary adjustment under R.C. 503.07, or may be the subject of a boundary adjustment only in certain circumstances. See R.C. 709.023(H) (“unless otherwise provided in an annexation agreement entered into pursuant to [R.C. 709.192] or in a cooperative economic development agreement entered into pursuant to [R.C. 701.07], territory annexed into a municipal corporation pursuant to this section shall not at any time be excluded from the township under [R.C. 503.07]”); R.C. 709.024(H) (same); R.C. 709.16(H) (“[t]erritory annexed under this section shall not be excluded from the township under [R.C. 503.07]”).

Hence, in order to determine when or whether it is possible to make a boundary adjustment pursuant to R.C. 503.07, it is necessary to determine whether the territory in question was annexed pursuant to a procedure that permits such a boundary adjustment. If the territory was annexed pursuant to a special annexation procedure under R.C. 709.023, R.C. 709.024, or R.C. 709.16, the territory may not be excluded from the township under R.C. 503.07 unless, in the case of R.C. 709.023 or R.C. 709.024, an annexation agreement or a cooperative economic development agreement provides for such exclusion. See 2002 Op. Att’y Gen. No. 2002-023 at 2-150 n.4.

If authority for a boundary adjustment is derived from an annexation agree-

⁴ R.C. 503.07 states:

When the limits of a municipal corporation do not comprise the whole of the township in which it is situated, or if by change of the limits of such corporation include territory lying in more than one township, the legislative authority of such municipal corporation, by a vote of the majority of the members of such legislative authority, may petition the board of county commissioners for a change of township lines in order to make them identical, in whole or in part, with the limits of the municipal corporation, or to erect a new township out of the portion of such township included within the limits of such municipal corporation. The board, on presentation of such petition, with the proceedings of the legislative authority authenticated, at a regular or adjourned session, shall upon the petition of a city change the boundaries of the township or erect such new township, and may upon the petition of a village change the boundaries of the township or erect such new township. (Emphasis added.)

ment entered into pursuant to R.C. 709.192 or a cooperative economic development agreement entered into pursuant to R.C. 701.07, it is necessary to comply with the provisions of the agreement. These agreements may address various aspects of an annexation, and it appears that they may restrict the timing or other operation of R.C. 503.07. *See* R.C. 701.07(C)(12) and R.C. 709.192(C)(13) (a cooperative economic development agreement or annexation agreement may provide for “[c]hang[ing] township boundaries under Chapter 503. of the Revised Code to exclude newly annexed territory from the original township and providing services to that territory”).

In instances in which an annexation is subject to the provisions of R.C. 503.07, there are no statutory restrictions regarding the time when a municipality may initiate procedures to make the boundaries of annexed township territory identical with the boundaries of the municipal corporation.⁵ As stated in 2002 Op. Att’y Gen. No. 2002-023, at 2-150 to 2-151:

[I]t has been established as a general rule that a municipal corporation acting under R.C. 503.07 may seek a township boundary adjustment at any time. R.C. 503.07 does not impose any time limits on such action. Under R.C. 503.07, the ability to seek a township boundary adjustment exists “[w]hen the limits of a municipal corporation do not comprise the whole of the township in which it is situated” or “if by change of the limits of such [municipal] corporation [the limits of the municipal corporation] include territory lying in more than one township.” R.C. 503.07. The statute permits petitions for township boundary adjustments to be made by vote of the majority of the members of the legislative authority whenever either of the specified conditions is present. Additionally, it permits the township lines to be made identical with the municipal corporation boundaries “in whole or in part.” *See, e.g.*, 1990 Op. Att’y Gen.

⁵ One factor that may influence a municipality’s decision as to whether to initiate procedures pursuant to R.C. 503.07 to make the boundaries of annexed township territory identical to the boundaries of the municipality is the municipality’s obligation, in certain circumstances, to make payments to the township from which the territory was annexed, as provided in R.C. 709.19, to compensate the township for lost tax revenues. R.C. 709.19(B) (“[i]f unincorporated territory is annexed to a municipal corporation and excluded from a township under [R.C. 503.07], upon exclusion of that territory, the municipal corporation that annexed the territory shall make payments to the township from which the territory was annexed only as provided in this section,” subject to certain exceptions). *See generally Roderer v. Miami Twp. Bd. of Trs.*, 14 Ohio App. 3d 155, 470 N.E.2d 183 (Montgomery County 1983). The legislative authority of the municipal corporation and the township may make alternate provisions regarding payments by the municipal corporation pursuant to an agreement under R.C. 701.07 (cooperative economic development agreement), R.C. 709.191 (agreement for annual payment to compensate for lost tax revenues), or R.C. 709.192 (annexation agreement). R.C. 709.19(B).

No. 90-071; 1990 Op. Att’y Gen. No. 90-048; 1985 Op. Att’y Gen. No. 85-033; 1977 Op. Att’y Gen. No. 77-031.

R.C. 503.07 thus grants a municipal corporation acting pursuant to its provisions discretion to determine whether or when to seek an authorized township boundary adjustment . . . [T]he timing of a municipal annexation does not limit the timing of a petition for a township boundary adjustment authorized by R.C. 503.07. *See* 1990 Op. Att’y Gen. No. 90-071, at 2-303 to 2-305.

In response to your first question, we conclude, accordingly, that a municipality may at any time initiate procedures pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, unless the annexed territory is excluded from the operation of R.C. 503.07 pursuant to R.C. 709.023, R.C. 709.024, or R.C. 709.16, or is subject to restrictions upon the operation of R.C. 503.07 adopted in an annexation agreement under R.C. 709.12 or a cooperative economic development agreement under R.C. 701.07.

Question 2: What are the effects on the municipal and township tax obligations of inhabitants residing within both sets of boundary lines when an annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the township lines of annexed territory identical with the limits of the municipal corporation?

As previously mentioned, we understand that this question pertains to annexations other than mergers under R.C. 709.43 to R.C. 709.48. Following an annexation other than a merger, action to change the township boundaries to make them identical with the municipal boundaries may be taken by a municipal corporation pursuant R.C. 503.07, or action to erect a new township excluding territory within the municipal corporation may be taken by electors of the unincorporated area of the township as provided in R.C. 503.09, as discussed above. If no action is taken under either of these provisions to exclude township territory from the municipal corporation, then the portion of township territory annexed becomes part of the municipal corporation and also remains part of the township. *See, e.g., State ex rel. Halsey v. Ward*; 2003 Op. Att’y Gen. No. 2003-023 at 2-178; 2002 Op. Att’y Gen. No. 2002-033 at 2-216 to 2-217; 1990 Op. Att’y Gen. No. 90-048 at 2-203. As a result, persons residing in the annexed township territory are residents of both the municipal corporation and the township.

The general rule in these circumstances is that persons residing in the annexed township territory are subject to taxation by both the municipal corporation and the township. As stated in 1990 Op. Att’y Gen. No. 90-048, at 2-203: “Unless a specific statute provides to the contrary, [persons residing in territory that is part of a township and also part of a municipality] are entitled to vote on levies that are submitted to the electors of either of such entities and are subject to taxes that are imposed by either of such entities.” *See* 2003 Op. Att’y Gen. No. 2003-023 at

2-178 to 2-179;⁶ 1993 Op. Att’y Gen. No. 93-019 (syllabus, paragraph 1); 1988 Op. Att’y Gen. No. 88-036 at 2-168 to 2-169; 1985 Op. Att’y Gen. No. 85-033 at 2-118 (“[t]axpayers who reside in both the city and the township face extra tax burdens, since they must support the expenses of both the city and the township”); 1939 Op. Att’y Gen. No. 198, vol. I, p. 249 at 252 (“it is the general rule that a township can levy a tax on all of the taxable property located in the township, including the property in a village or city located within the township, unless an exception is found in the statute providing for the tax”); 1924 Op. Att’y Gen. No. 1213, vol. I, p. 82 (syllabus, paragraph 1) (“[a] levy of a tax ‘on all the taxable property of a township’ includes the property of a village within such township unless the property of the village is expressly excepted by statute from such levy”); *see also* R.C. 709.023(H) and R.C. 709.024(H) (when territory is annexed under a special annexation procedure and is not excluded from the township under R.C. 503.07, the territory “remains subject to the township’s real property taxes”).⁷

The statutes authorizing municipalities and townships to enter into cooperative economic development agreements or annexation agreements permit the

⁶ 2003 Op. Att’y Gen. No. 2003-023 states, at 2-178 to 2-179:

Both townships and municipal corporations are subdivisions with authority to levy taxes on real property within their boundaries. *See, e.g.*, R.C. 5705.01(A); R.C. 5705.03; R.C. 5705.49. When a township includes both territory that is incorporated into a city or village and territory that is unincorporated, the township is authorized to levy taxes on all of that territory, including the territory that is incorporated. However, the township is also authorized to enact certain taxes that apply only to the unincorporated territory of the township. *See, e.g.*, R.C. 5575.10 (authorizing a levy “upon all the taxable property of the township outside of any municipal corporation or part thereof” to create a fund for the maintenance and repair of township roads). A municipal corporation, as a separate political subdivision, is authorized to levy taxes on property within its territory, whether or not that territory is located in a township that also levies taxes. *See, e.g.*, 1993 Op. Att’y Gen. No. 93-019; 1990 Op. Att’y Gen. No. 90-048. Thus, residents of a municipal corporation that is part of a township are included as taxpayers and voters of both the municipal corporation and the township. (Footnotes omitted.)

⁷ Various statutory provisions govern the manner in which assets, obligations, and indebtedness are allocated and taxes are levied when municipal or township boundaries are changed. *See, e.g.*, R.C. 503.02(B); R.C. 503.10-.11; R.C. 503.17-.20; R.C. 709.12; *see also* R.C. 5709.74 (if a township has established tax increment financing under R.C. 5709.73-.75 and “a parcel upon which moneys are collected as service payments in lieu of taxes is annexed to a municipal corporation, the service payments shall continue to be collected and distributed to the township in which the parcel was located before its annexation until the township is paid back in full for the cost of any public infrastructure improvements it made on the parcel”); 2003 Op. Att’y Gen. No. 2003-023.

municipalities and townships to make various decisions regarding the sources and uses of public moneys and the abatement of certain taxes, but they do not authorize the municipalities and townships to change the general obligation of a resident of both the municipality and the township to pay taxes to both the municipality and the township. For example, a cooperative economic development agreement entered into pursuant to R.C. 701.07 may provide for the payment of service fees to a municipal corporation by a township or a county or for the payment of service fees to a township or a county by a municipal corporation, for the issuance of notes and bonds for public purposes and the allocation of the repayment of the debt, for the application of tax abatement statutes within the territory covered by the cooperative economic development agreement, for the earmarking of certain utility charges, and for payments in lieu of taxes to be paid to a township by a municipal corporation. R.C. 701.07(B)(4), (5), (6), (7), (11), (14). However, a municipality and township may not use a cooperative economic development agreement to “agree to share proceeds of any tax levy.” R.C. 701.07(D). Similarly, an annexation agreement entered into pursuant to R.C. 709.192 may provide for the payment of service fees to a municipal corporation by a township or to a township by a municipal corporation, for the issuance of notes and bonds for public purposes and allocation of the repayment of the debt, for the application of tax abatement statutes, and for payments in lieu of taxes made to a township by a municipal corporation, but may not serve as an agreement for a municipality and a township to share the proceeds of any tax levy. R.C. 709.192(C)(7), (8), (10), (12), (14) and (D).

An annexation agreement may affect the manner in which unvoted taxes are allocated between a municipal corporation and a township in areas annexed after October 26, 2001. Under Ohio law, up to 10 mills of property taxes may be levied without the approval of the voters, and this inside millage is allocated among various taxing authorities. *See* Ohio Const. art. XII, § 2; R.C. 5705.02-.03; R.C. 5705.07. R.C. 5705.31 establishes minimum levies within the 10-mill limitation for various subdivisions and taxing units, including townships and municipal corporations. R.C. 5705.31(D); *see* 2005 Op. Att’y Gen. No. 2005-002. R.C. 5705.315 establishes the procedure for calculating the minimum levies of the municipal corporation and township in territory annexed to a municipal corporation on or after October 26, 2001, during any tax year within which territory annexed to a municipal corporation is part of a township. The intent of the calculation is “to preserve the minimum levies of overlapping subdivisions under [R.C. 5705.31] so that the full amount of taxes within the ten-mill limitation may be levied to the extent possible.” R.C. 5705.315. The municipal corporation and township are empowered to agree upon their respective minimum levies and, if they do not agree, “the municipal corporation and township shall each receive one-half of the millage available for use within the portion of the territory annexed to the municipal corporation that remains part of the township.” *Id.*; *see also* R.C. 709.192(B)(9); R.C. 5705.31(D) (if a municipal corporation and a township agree in an annexation agreement to reallocate their shares of the minimum levies and submit the agreement with their annual tax budgets, “then, when determining the minimum levy under [R.C. 5705.31(D)], the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their an-

nexation agreement”). Thus, the respective portions of inside millage allocated to the municipality and the township may be affected by an annexation agreement. However, persons who reside in both the municipality and the township remain responsible for paying both the taxes levied by the municipality and the taxes levied by the township, including whatever amounts are levied in accordance with R.C. 5705.31, R.C. 5705.315, and any applicable agreement.

Therefore, in response to your second question, we conclude that, following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are obligated to pay both taxes levied by the municipal corporation and taxes levied by the township.

Question 3: When an annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the township lines of annexed territory identical with the limits of the municipal corporation, are residents who reside within both sets of boundary lines entitled to vote on issues specific to both the township and the municipal corporation?

Again, this question pertains to annexations other than mergers. Following an annexation other than a merger, if action is not taken pursuant to R.C. 503.07 or R.C. 503.09 to change township boundaries, as described above, then the annexed territory becomes part of the municipal corporation and also remains part of the township. As a result, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township and are entitled to vote on both municipal issues and township issues. *See, e.g.*, 2003 Op. Att’y Gen. No. 2003-023 at 2-178 to 2-179. As residents of both the municipality and the township, they are entitled to vote for elected officials of both political subdivisions. Because they are subject to taxation by both the municipality and the township, they are entitled to vote on both municipal and township tax levies. *See, e.g.*, R.C. 503.07; R.C. 709.10 (upon an annexation pursuant to R.C. 709.02-.11, “[t]he territory annexed is a part of the municipal corporation, and the inhabitants residing therein shall have all the rights and privileges, and shall be subject to the powers, of the municipal corporation as are the inhabitants within the original limits of such municipal corporation”); *State ex rel. Halsey v. Ward*; 1988 Op. Att’y Gen. No. 88-036 at 2-168 to 2-169 (“[s]uch residents are able to vote on both municipal and township issues”); 1977 Op. Att’y Gen. No. 77-031 at 2-114 (“when township and municipal boundaries overlap, the inhabitants of the overlapping territory are considered residents of both the municipality and the township with all of the benefits and obligations attendant thereto”).

The voting authority of electors who reside both within a municipality and

within a township is considered and discussed in detail in 1990 Op. Att'y Gen. No. 90-048, which concludes, in the first paragraph of the syllabus:

When a portion of the territory of a township is included within a municipal corporation and no steps are taken to modify township boundaries, electors who reside in that portion of the township are *residents of both the township and the municipal corporation*. Unless a statute provides a specific exclusion, such residents are *entitled to vote on both municipal and township officers, issues, and tax levies*, and are subject to taxation by both the municipal corporation and the township. (Emphasis added.)

Accord 1993 Op. Att'y Gen. No. 93-019. We concur in this conclusion.

We conclude, accordingly, that, following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are entitled to vote on both municipal and township officers, issues, and tax levies.

Question 4: May the county automatically treat township boundaries as being conformed to those of the municipality following an annexation absent a petition from a municipality requesting such adjustment, and subsequently allocate taxation payments to townships and municipalities accordingly?

Your fourth question asks if the county may automatically treat township boundaries as being conformed to municipal boundaries following an annexation, absent a petition from a municipality requesting such an adjustment, and subsequently allocate taxation payments to townships and municipalities accordingly. As discussed above, we understand that this question pertains to annexations other than mergers. Further, we have been informed by your representative that your concerns relate to the actions of various officers and bodies that serve the county, such as the county auditor, the county treasurer, and the county board of elections.

Our research has disclosed no general provisions of statute that would permit public officials to automatically treat township boundaries as being conformed to municipal boundaries upon an annexation other than a merger. Unless there is a petition from the municipality requesting a boundary adjustment pursuant to R.C. 503.07 or a petition from township electors requesting the erection of a new township and exclusion of municipal territory pursuant to R.C. 503.09, the township boundaries remain unchanged.

A similar question was addressed in 1984 Op. Att'y Gen. No. 84-051 in

connection with a municipality that, in 1874, was entirely within a single township. Since that time, the municipality had annexed territory from another township without changing the boundary lines pursuant to R.C. 503.07 or its predecessor provisions. The opinion stated that, for purposes of taxation and voting, the county auditor and county board of elections had, since 1874, assumed that the entire city was located in a single township and had acted accordingly, even though there had been various annexations of territory from another township without corresponding boundary changes. The opinion considered whether such boundary changes might have occurred automatically pursuant to R.C. 503.14⁸ and reached a negative conclusion, finding that R.C. 503.14 addressed only the question of which township would be the recipient of additional territory as a result of a boundary change under R.C. 503.07 and did not provide “an alternate, automatic method to that found in R.C. 503.07 for changing township boundaries to conform to municipal boundaries.” 1984 Op. Att’y Gen. No. 84-051 (syllabus). Rather, the 1984 opinion concluded that, “if a municipality does not, after annexing township territory, initiate the procedure set forth in R.C. 503.07, such annexed township territory continues to be a component part of the township in which it was situated prior to municipal annexation.” *Id.* We concur in this conclusion, finding no statute providing for the automatic change of township boundary lines upon an annexation other than a merger.

Specific provisions address the manner in which a county board of elections is informed of changes in township and municipal boundaries. R.C. 507.051 states, in relevant part:

The clerk of a township shall notify the board of elections of all changes in boundaries of that township. Such notification shall be made in writing and contain a plat clearly showing all boundary changes and shall be filed not later than ten days after the change of boundaries becomes effective with the board of elections[s] of the county in which the township is located. (Emphasis added.)

The township clerk thus is responsible for notifying the board of elections, in writing, of any changes in township boundaries.

Similarly, R.C. 709.011 states, in relevant part:

The clerk or clerk of council of a municipal corporation shall notify the board of elections of all changes in the boundaries of the municipal corporation. Such notification shall be made in writing and

⁸ R.C. 503.14 states:

When the change of boundaries of townships is required by reason of the extension of the limits of a municipal corporation, such change shall be made by annexation to the township in which the municipal corporation or the greater part of it was previously situated, of such parts of other townships as are covered by such annexation. (Emphasis added.)

contain a plat clearly showing all boundary changes and shall be *filed with the board of elections* of the county or counties in which the municipal corporation is located *within thirty days after such change occurs*. (Emphasis added.)

Under this provision, a municipal corporation is responsible for providing the board of elections with written notice of any municipal boundary changes.

On the basis of boundary information received from the townships and municipal corporations within the county, the county board of elections is able to carry out its duty to assure that each individual is permitted to vote on all candidates and issues submitted to the electors of each political subdivision or taxing district in which the individual resides. *See* Ohio Const. art. V, § 1; R.C. 3501.11; 2005 Op. Att’y Gen. No. 2005-011; 2002 Op. Att’y Gen. No. 2002-025; 1990 Op. Att’y Gen. No. 90-084 at 2-362 to 2-364. The board of elections has authority to establish and rearrange precincts for voting purposes, but it is not empowered to change the boundaries of townships or municipalities. *See* R.C. 3501.18.

Real property taxes must be assessed and collected on the basis of the location of the property, with appropriate amounts levied for each of the subdivisions or other taxing units within which the territory is located. *See* R.C. 5705.01; 1993 Op. Att’y Gen. No. 93-019. Each political subdivision is permitted to levy taxes upon property within its boundaries, as authorized by statute. *See* R.C. 5705.03; *Roderer v. Miami Twp. Bd. of Trs.*, 14 Ohio App. 3d 155, 158, 470 N.E.2d 183 (Montgomery County 1983) (the taxing authority of a township “is co-extensive with its boundaries”). The taxes levied by a political subdivision accrue to that political subdivision, to be expended for the purposes of that political subdivision. *See, e.g.*, R.C. 5705.03-.04; 1994 Op. Att’y Gen. No. 94-053; 1988 Op. Att’y Gen. No. 88-036 at 2-169 (“[w]hen a municipal corporation exists within a township, the legislative authority of the municipal corporation and the board of township trustees are separate taxing authorities, and the proceeds of a tax levied by one of those taxing authorities accrues to the subdivision for which the taxing authority acts”). The county auditor and treasurer are required to carry out their duties with respect to taxation as prescribed by statute. They have no authority to modify boundaries of subdivisions or other taxing units. *See, e.g.*, R.C. 319.28; R.C. 319.30; R.C. 319.46; R.C. 319.49-50; R.C. 321.08; R.C. 321.24; R.C. 321.29-.34; R.C. Chapter 5705; 2004 Op. Att’y Gen. No. 2004-022 at 2-184 to 2-186; note 6, *supra*; *see also* R.C. 319.51 (on the erection of a new township, the county auditor “shall open an account with it,” and “credit it with all moneys for taxes collected in or distributable to the territory included in such new township” at the next semiannual settlement); 1985 Op. Att’y Gen. No. 85-033 (syllabus) (“[i]n apportioning the appropriation for a general health district pursuant to R.C. 3709.28, the county auditor should exclude from the taxable valuations of a township which is part of the general health district those taxable valuations situated within a city which is located within the township and which has its own health department”).

Absent a change of boundaries pursuant to R.C. 503.07 or R.C. 503.09, the annexation of township territory through a procedure other than merger does not, in

itself, remove the territory from the township. We conclude, accordingly, that following an annexation other than a merger, there is no statutory basis for automatically treating township boundaries as being conformed to municipal boundaries or for allocating tax payments as if the township boundaries have been conformed to the municipal boundaries. Unless action is taken pursuant to R.C. 503.07 or R.C. 503.09, the township boundaries remain unchanged.

Question 5: If the conditions of merger are approved by eligible electors and election results are certified as outlined in R.C. 709.43 to R.C. 709.48, are any additional measures required to complete the merger process?

As outlined above, mergers involve the union of the territory of one or more municipalities or of all the unincorporated area of a township and one or more municipalities. R.C. 709.43; *see* R.C. 709.44 (“[t]he territory of one or more municipal corporations, whether or not adjacent to one another, may be merged with that of an adjacent municipal corporation, and the unincorporated area of a township may be merged with one or more municipal corporations”). The term “political subdivision” is used generally to refer to each municipality and to the unincorporated area of each township participating in the merger process. *See City of Englewood v. Village of Clayton*, No. 16219, 1997 Ohio App. LEXIS 578, *43 (Montgomery County Feb. 21, 1997) (for purposes of merger statutes, “we believe the phrase ‘political subdivision’ is used in reference to the unincorporated portion of the township”); 1997 Op. Att’y Gen. No. 97-041 at 2-245 (“for purposes of the merger commission question, the unincorporated area of the township is considered the relevant political subdivision”). The municipal corporation that will continue to exist and will be expanded by the merger process is referred to as the municipal corporation with which merger is proposed. The political subdivisions that will be annexed to that municipal corporation are referred to as the political subdivisions proposed to be merged. *See, e.g.*, R.C. 709.45; R.C. 709.47.

The merger procedure begins with the filing of a petition with the board of elections, requesting that voters of the territories to be included in the merger vote on the question of choosing a commission to draw up a statement of conditions for merger. R.C. 709.45. Copies of the petition must also be filed with the municipal corporations and any township to be included in the merger, and those bodies must have a public meeting to explain their positions on the proposed merger. Provisions are made for mergers that may involve territory in more than one county. *Id.*; *see also* R.C. 709.462.

If the question of merging is approved by a majority of those voting on it in each participating political subdivision, candidates from each of the participating subdivisions (that is, one or more municipalities and possibly a township) are elected to a commission to formulate the conditions of the proposed merger. R.C. 709.46; R.C. 709.461. Once proposed merger conditions are prepared, the members of the commission vote on the conditions. If the conditions are agreed upon by a majority of the commission members from each participating political subdivision, the commission issues a report listing the conditions and the reasoning behind their

adoption. Then the commission certifies the fact of agreement and the list of merger conditions to the board of elections of each county in which the participating political subdivisions are located, and the question of approval or rejection of the merger conditions is submitted to the voters. R.C. 790.462.⁹

The consequences of voter approval of the merger conditions are set forth in R.C. 709.47. R.C. 709.47(A) states that, once a merger is approved by the voters as required by statute, the merger "is effective" either on "the first day of January of the year following the certification of the results of the election by the board of elections with which the petition is required to be filed" or on a different date specified in the merger conditions. R.C. 709.47(A). "On and after the effective date," the territory of each municipality proposed to be merged and the unincorporated territory of any township proposed to be merged "is annexed to and included in the territory and corporate boundaries" of the municipal corporation with which merger is proposed. The ordinances, resolutions, and charter (if any) of the municipality with which merger is proposed apply throughout the newly included territories. The statute specifies that "[t]he corporate existence and the offices of the municipal corporations or of the township proposed to be merged terminate on that date," referring to the effective date. R.C. 709.47(A).¹⁰

R.C. 709.47 also states, in division (B), that the municipal corporation with which merger is proposed succeeds to all interests of each political subdivision proposed to be merged, including moneys, taxes, special assessments, real and personal property, accounts receivable, and rights and interests in contracts and

⁹ An exception exists if the commission ceases to exist because of time restrictions on its actions. R.C. 409.462(C), (D).

¹⁰ The relevant paragraph of R.C. 709.47(A) states:

If merger conditions are approved by a majority of those voting on them in each political subdivision proposed to be merged and in the municipal corporation with which merger is proposed, the merger is effective on the first day of January of the year following the certification of the results of the election by the board of elections with which the petition is required to be filed, unless the conditions specify a different date, in which case the date specified is the effective date of merger. On and after the effective date, the territory of each political subdivision proposed to be merged is annexed to and included in the territory and corporate boundaries of the municipal corporation with which the merger is proposed. The form of government, ordinances, resolutions, and other rules of the municipal corporation with which merger is proposed apply throughout the newly included territories to the extent they are not in conflict with the conditions approved by the electors. The charter, if any, of the municipal corporation with which merger is proposed applies throughout the newly included territories. The corporate existence and the offices of the municipal corporations or of the township proposed to be merged terminate on that date. (Emphasis added.)

securities. In addition, “[o]n and after the merger’s effective date, the municipal corporation with which merger is proposed is liable for all outstanding franchises, contracts, debts, and other legal claims, actions, and obligations of the political subdivisions proposed to be merged.” R.C. 709.47(C).¹¹

R.C. 709.47 provides clear direction as to the manner in which a merger takes effect. Pursuant to R.C. 709.47, in order for a merger to occur, the merger conditions must be approved by a majority of those voting on them in each participating political subdivision. The merger becomes effective as a matter of law on the specified effective date, which is either “the first day of January of the year following the certification of the results of the election by the board of elections with which the petition is required to be filed” or a different date specified in the merger conditions. R.C. 709.47(A). On the effective date, the territory so annexed becomes subject to the law of the municipality with which merger is proposed. That municipality becomes liable for all debts and obligations of the political subdivisions proposed to be merged. R.C. 707.47(C), (D). Further, the corporate existence and offices of the political subdivisions to be merged “terminate” on the effective date of the merger. R.C. 709.47(A). Thus, once voter approval is obtained and the election results are properly certified, the merger takes effect without the requirement for any additional action. *See, e.g.*, 1990 Op. Att’y Gen. No. 90-042 at 2-171 (“[i]n proceedings for merger, there is no requirement of approval by the board of county commissioners, as there is in other types of annexation proceedings”).

Therefore, we conclude that, if merger conditions are approved by the voters and the election results are certified in accordance with R.C. 709.43 to R.C. 709.48, the merger takes effect on the effective date determined pursuant to R.C. 709.47, with no requirement for any additional action.

Question 6: Do the boundaries of previously unincorporated township land which is merged to an existing municipality automatically conform to the boundaries of the existing municipality, or are additional measures required to make the boundaries identical?

Pursuant to R.C. 709.47, as discussed above, certain consequences of a merger take effect, as a matter of law, on the effective date of the merger. Specifically, “[o]n and after the effective date, the territory of each political subdivision proposed to be merged is annexed to and included in the territory and corporate boundaries of the municipal corporation with which the merger is proposed.” R.C. 709.47(A). The plain language of the statute thus indicates that, upon the effective

¹¹ The merger statutes establish a procedure by which, when the unincorporated area of a township is included in a merger, the board of county commissioners of the county in which the unincorporated area is located and the legislative authority of the municipal corporation with which merger is proposed must “negotiate an agreement requiring the county to continue providing within the unincorporated area for a determined period of time after the merger’s effective date the county services it was providing within the unincorporated area on the day prior to the merger’s effective date.” R.C. 709.47(D).

date of the merger, the municipal boundaries change to include the territory of each political subdivision proposed to be merged (including the unincorporated territory of a township proposed to be merged) within the corporate boundaries of the municipality with which merger is proposed. *See also* R.C. 709.47(A) (referring to the “newly included territories”).

With regard to the previously incorporated township territory that is merged into an existing municipal corporation, R.C. 709.47(A) states: “The corporate existence and the offices . . . of the township proposed to be merged terminate” on the effective date of the merger. The termination of the corporate existence and offices of the township indicates that there exists no township apart from the municipal corporation and, thus, that any remaining township boundaries must conform to the boundaries of the municipal corporation. *See State ex rel. Arnett v. Winemiller*, 80 Ohio St. 3d 255, 255, 685 N.E.2d 1219 (1997) (“Randolph Township will merge with the village of Clayton effective January 1998, and on that date, Randolph Township will cease to exist”); 2002 Op. Att’y Gen. No. 2002-033 at 2-219 (“upon merger, the unincorporated portion of the township merged ceases to exist as an entity apart from the municipality or municipalities with which it merged”); 1990 Op. Att’y Gen. No. 90-042 at 2-174 (“[t]he provisions of R.C. 709.43-709.48 contain no indication that any township territory is to remain following a merger”). This conclusion finds support in the language of divisions (B) and (C) of R.C. 709.47, giving the municipal corporation with which merger is proposed, on and after the merger’s effective date, both ownership of all property and interests of the political subdivisions proposed to be merged and responsibility for all contracts, debts, and other legal claims, actions, and obligations of the political subdivisions proposed to be merged.

The statutes make no suggestion that any action in addition to voter approval and certification of election results is necessary to effect the change of boundaries resulting from a merger. This result is appropriate because, as stated expressly in R.C. 709.47(A), a merger results in the termination of the corporate existence and offices of the political subdivisions proposed to be merged, including the unincorporated territory of a township proposed to be merged. Following the merger, the township no longer exists, and there is no longer a township entity to be defined by boundaries. Thus, it is a necessary consequence of a merger that the boundaries of unincorporated township territory merged into a municipal corporation become identical with the boundaries of the municipal corporation on the effective date of the merger, without the requirement for any additional action.

Therefore, we conclude that, when a merger is approved and takes effect in accordance with R.C. 709.43 to R.C. 709.48, the boundaries of previously unincorporated township territory that is merged with a municipal corporation automatically conform to the boundaries of the municipal corporation.

Conclusions

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

1. A municipality may at any time initiate procedures pursuant to R.C.

503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, unless the annexed territory is excluded from the operation of R.C. 503.07 pursuant to R.C. 709.023, R.C. 709.024, or R.C. 709.16, or is subject to restrictions upon the operation of R.C. 503.07 adopted in an annexation agreement under R.C. 709.192 or a cooperative economic development agreement under R.C. 701.07.

2. Following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are obligated to pay both taxes levied by the municipal corporation and taxes levied by the township.
3. Following an annexation other than a merger, if the annexing municipality does not initiate proceedings pursuant to R.C. 503.07 to make the boundary lines of annexed township territory identical with the limits of the municipal corporation, and if the electors of the unincorporated area of the township do not take action pursuant to R.C. 503.09 to exclude the annexed territory from being located in any township, then the annexed territory remains part of the township, inhabitants residing in the annexed territory are residents of both the municipal corporation and the township, and, unless a statute provides a specific exclusion, those residents are entitled to vote on both municipal and township officers, issues, and tax levies.
4. Following an annexation other than a merger, there is no statutory basis for automatically treating township boundaries as being conformed to municipal boundaries or for allocating tax payments as if the township boundaries have been conformed to the municipal boundaries. Unless action is taken pursuant to R.C. 503.07 or R.C. 503.09, the township boundaries remain unchanged.
5. If merger conditions are approved by the voters and the election results are certified in accordance with R.C. 709.43 to R.C. 709.48, the merger takes effect on the effective date determined pursuant to R.C. 709.47, with no requirement for any additional action.
6. When a merger is approved and takes effect in accordance with R.C. 709.43 to R.C. 709.48, the boundaries of previously unincorporated township territory that is merged with a municipal corporation automatically conform to the boundaries of the municipal corporation.