

March 5, 2019

The Honorable William C. Hayes  
Licking County Prosecuting Attorney  
20 South Second Street  
Newark, Ohio 43055

SYLLABUS:

2019-009

1. Pursuant to R.C. 505.37(B), the boards of trustees of two or more townships may unite for the purpose of creating and operating a joint fire district and may prorate the expense of that joint action on any mutually agreeable terms. (1994 Op. Att’y Gen. No. 94-004 approved and followed in part, and overruled in part.)
2. A township may use tax revenue generated pursuant to R.C. 5705.19(I) to pay expenses associated with joint action taken under R.C. 505.37(B) for the purpose of creating and operating a joint fire district provided that the expenditure is consistent with R.C. 5705.19(I) and the tax levies’ authorizing resolutions and ballot language.
3. In order to comply with the constitutional and statutory mandate that tax revenue be expended only for the purpose for which it was levied, a township must take care to ensure that revenue generated by it pursuant to R.C. 5705.19(I) is used to pay expenses of a joint fire district only if such expenses correspond to services provided to the township by the joint fire district.



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OPINION NO. 2019-009

The Honorable William C. Hayes  
Licking County Prosecuting Attorney  
20 South Second Street  
Newark, Ohio 43055

Dear Prosecutor Hayes:

You have requested an opinion about the way in which a newly-created joint fire district may be funded. You explain that the boards of trustees of two townships in Licking County are considering creating a joint fire district pursuant to R.C. 505.371.<sup>1</sup> We understand that these townships currently are contracting with other entities for the provision of fire protections services, *see, e.g.*, R.C. 9.60(C), but it is contemplated that after the joint fire district is created, the townships will receive those services through the newly-created joint fire district.

You have indicated that the townships' officials are concerned with how the joint fire district may be initially funded. You note that while a joint fire district is authorized to levy a tax upon all taxable property in the district, there may be a significant time lapse between when a joint fire district is created and when a levy is approved and funds are collected and distributed for use by the joint fire district. You explain that "township officials of each township believe that their current fire and EMS levy revenue balances would be sufficient to fund the joint fire district until the joint district is able to collect its own revenue." Conversations between a member of your staff and my staff revealed that the townships are interested in using tax revenues that were levied by each township pursuant to R.C. 5705.19(I) to initially fund the joint fire district. You indicate, however, that a prior Attorney General opinion concluded that a township is not authorized to transfer to a joint fire district of which it is a member the balance remaining in a special fund, created in accordance with R.C. 5705.09(D), that contains the proceeds of a tax levied by the township under R.C. 5705.19(I). *See* 1994 Op. Att'y Gen.

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<sup>1</sup> A county prosecutor may, but is not required to, serve as the legal adviser of a joint fire district created under R.C. 505.371. R.C. 309.09(E). Regardless of whether a county prosecutor serves as legal adviser of a joint fire district, it is appropriate for a county prosecutor to "advise township trustees concerning the possible participation of their township in a joint fire district." 1987 Op. Att'y Gen. No. 87-003, at 2-11 (overruled on other grounds on the basis of statutory amendment by 2004 Op. Att'y Gen. No. 2004-032). Accordingly, the questions you have raised in your letter are an appropriate subject for an opinion of the Attorney General. *See* R.C. 109.14.

No. 94-004 (syllabus). That opinion also states that “[t]here is no statutory authority ... to fund the operations of a joint fire district through contributions from those governmental entities that are members of the district.” *Id.* at 2-14.

You ask us to revisit that 1994 opinion in light of R.C. 505.37(B), which authorizes specified political subdivisions to take certain joint actions pertinent to the provision of fire protection services. Specifically, you have asked:

1. Notwithstanding 1994 Op. Att’y Gen. No. 94-004, is it the opinion of your office that R.C. 505.37(B) authorizes two townships that are members of a joint fire district to unite with the joint district in the funding and operations of the joint fire district, albeit temporarily, through contributions from the balances remaining in special funds, created in accordance with R.C. 5705.09(D), that contain the proceeds of taxes levied by the townships under R.C. 5705.19(I)?
2. If R.C. 505.37(B) does not provide statutory authority for the funding of a newly-created joint fire district as contemplated in the previous question, does any section of the Ohio Revised Code provide for the funding of a newly-created joint fire district through contributions from those governmental entities that are members of the district while the joint fire district awaits for the distribution of voted levy revenue?
3. If no such authority exists, how would a newly-created joint fire district carry out its obligations to provide fire protection services (*see* 2011 Op. Att’y Gen. No. 2011-016) before it has received funding by way of its own levy revenue?

### **Joint Fire Districts**

Pursuant to R.C. 505.371(A), a joint fire district may be created by the governing bodies of any combination of one or more townships and/or one or more municipal corporations. A joint fire district is a legal entity separate and distinct from the political subdivisions that create it and is to be given a name that is different than the name of any participating township or municipal corporation, R.C. 505.371(A). *In re Termeer*, 52 Ohio Misc. 101, 103, 369 N.E.2d 819 (C.P. Franklin County 1977); 1992 Op. Att’y Gen. No. 92-017, at 2-60. It is governed by a board of fire district trustees, which includes one representative from each board of township trustees and one representative from the legislative authority of each municipal corporation participating in the district. R.C. 505.371(B). A joint fire district is required to provide firefighting and fire protection services to properties situated within the territory of the district. 2011 Op. Att’y Gen. No. 2011-016 (syllabus, paragraph 3). Pursuant to R.C. 505.371(B), the “board of fire district trustees may exercise the same powers as are granted to a board of township trustees in [R.C. 505.37-.45], including, but not limited to, the power to levy a tax upon all taxable property in the fire district as provided in [R.C. 505.39].” *See, e.g.*, R.C. 505.37(A) (power to provide fire equipment and to employ one or more persons to maintain and operate such fire equipment); R.C. 505.38(A) (power to appoint a fire chief and employ firefighters).

In addition, a joint fire district is a subdivision for purposes of R.C. Chapter 5705, Ohio’s tax levy law. R.C. 5705.01(A). Therefore, a board of trustees of a joint fire district, as the taxing

authority of the joint fire district, may exercise the taxing powers conferred upon subdivisions by that chapter. *See e.g.*, R.C. 5705.03 (authorizing the taxing authority of a subdivision to levy taxes); R.C. 5705.19 (levy of taxes outside the ten-mill limitation by a subdivision's taxing authority). A board of trustees of a joint fire district is also authorized to establish and to collect reasonable charges for the use of ambulance or emergency medical services provided by the district. R.C. 505.371(C). Such charges, however, may be used only "for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the district." R.C. 505.371(C)(3).

### **Statutory Authority to Fund a Joint Fire District through Member Contributions**

Charges collected pursuant to R.C. 505.371(C) and taxes levied under R.C. 505.39 or R.C. Chapter 5705 will not be available for expenditure by a joint fire district until after the joint fire district is created and has been operating for a period of time. Therefore, you have asked whether there is statutory authority to temporarily fund the operations of a joint fire district through contributions from those governmental entities that are members of the district. You have proposed that R.C. 505.37(B) may provide such statutory authority.

R.C. 505.37(B) states:

The boards of township trustees of any two or more townships, or the legislative authorities of any two or more political subdivisions, or any combination of these, may, through joint action, unite in the joint purchase, lease, lease with an option to purchase, maintenance, use, and operation of fire equipment described in division (A) of this section, *or for any other purpose designated in [R.C. 505.37-.42]*, and may prorate the expense of the joint action on any terms that are mutually agreed upon. (Emphasis added.)

As such, R.C. 505.37(B) sets forth two separate instances in which a board of township trustees may join with the board of trustees of another township for purposes related to fire protection services. First, two or more boards of township trustees may take joint action to unite in the "joint purchase, lease, lease with an option to purchase, maintenance, use, and operation of fire equipment" described in R.C. 505.37(A). *See generally* R.C. 505.37(A) (referring to "any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes"). Second, in addition to the authority concerning joint purchases of fire equipment, R.C. 505.37(B) grants two or more boards of township trustees the authority to take joint action to "unite ... for any other purpose designated in [R.C. 505.37-.42]." 2009 Op. Att'y Gen. No. 2009-013, at 2-106.

Accordingly, R.C. 505.37(B) authorizes two or more boards of township trustees to unite for any purpose designated in R.C. 505.371 and to "prorate the expense of the joint action on any terms that are mutually agreed upon." As explained above, a joint fire district is created and operated pursuant to R.C. 505.371. Therefore, it is our opinion that R.C. 505.37(B) authorizes the boards of trustees of two or more townships, or the legislative authorities of two or more political subdivisions, or any combination thereof, to unite for the purpose of creating and operating a joint fire district and to prorate the expense of that joint action on any terms that are mutually agreed upon. Because it is our

opinion that governmental entities that are members of a joint fire district may fund the operations of the joint fire district through contributions made in accordance with R.C. 505.37(B), we overrule 1994 Op. Att’y Gen. No. 94-004 to the extent that it states there is no statutory authority to fund the operations of a joint fire district through contributions from those governmental entities that are members of the district.<sup>2</sup>

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<sup>2</sup> The 1994 opinion addressed a scenario factually similar to the one you have presented. That opinion considered a township that had levied a tax pursuant to R.C. 5705.19(I) and had been using revenues generated by the levy to contract with a municipality for fire protection services. 1994 Op. Att’y Gen. No. 94-004, at 2-12. Having funds still remaining from the levy, the township decided to join a joint fire district that had passed a separate levy for fire protection services. *Id.* Fire protection for the township would no longer be provided by the township through contract, but would instead be provided by the joint fire district. *Id.* at 2-13. The county prosecutor asked whether the township was authorized to transfer money left over from the township fire levy to the township general fund or to the fund established for the joint fire district. *Id.* at 2-12.

In examining whether funds could be transferred from the township to the joint fire district, the opinion noted that “R.C. 505.371 ... establishes a joint fire district as ‘a legal entity, separate and distinct from the bodies which join in its creation and from the county or counties within which it is located.’” *Id.* at 2-14 (quoting 1985 Op. Att’y Gen. No. 85-071, at 2-276 (overruled, in part, on other grounds by 2004 Op. Att’y Gen. No. 2004-032)). The opinion then considered R.C. 5705.14, which provides for the transfer of funds, and states in part:

No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as follows:

....

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of [R.C. 5705.09 or R.C. 5705.12], may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

In concluding that a township may not transfer the unexpended balance remaining in a special fund that contains the proceeds of a tax levied by the township under R.C. 5705.19(I) to a joint fire district, the 1994 opinion reasoned that R.C. 5705.14(D) authorizes transfers only between funds within the same subdivision. 1994 Op. Att’y Gen. No. 94-004, at 2-14. That is, because a township and a joint fire district are separate subdivisions for purposes of R.C. Chapter 5705, *see* R.C. 5705.01(A), R.C. 5705.14(D) does not authorize the transfer of funds between a township and a joint fire district. We agree with and follow the 1994 opinion’s conclusion that R.C. 5705.14(D) does not authorize the transfer of funds between a township and a joint fire district. We overrule 1994 Op. Att’y Gen. No. 94-004 only to the extent that it states there is no statutory authority to fund the operations of a joint

### **Townships' Use of Special Levy Revenue to Fund Expenses of a Joint Fire District**

Having concluded that the boards of trustees of two or more townships may, pursuant to R.C. 505.37(B), unite through joint action to create and operate a joint fire district and “may prorate the expense of the joint action on any terms that are mutually agreed upon[.]” we must now consider whether the townships in question may use tax revenues generated pursuant to R.C. 5705.19(I) for this purpose.

R.C. 5705.19 authorizes the taxing authority of a subdivision to propose to the voters a variety of tax levies in excess of the ten-mill limitation.<sup>3</sup> A township is a subdivision for taxation purposes. *See* R.C. 5705.01(A) (defining “subdivision” to include both a township and a joint fire district); *see also* R.C. 5705.01(C) (the board of township trustees is the taxing authority of a township, and the board of fire district trustees is the taxing authority of a joint fire district). At any time during a year, a board of township trustees, as a taxing authority, may adopt a resolution declaring that “the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation” for any one of the purposes listed in R.C. 5705.19. Division (I) of R.C. 5705.19 authorizes a board of township trustees to propose to the voters a tax levy for the purpose of:

providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section [R.C. 145.48 or R.C. 742.34], for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs[.]

A tax levied by a board of township trustees pursuant to R.C. 5705.19(I) is a special levy. *See generally* 1992 Op. Att’y Gen. No. 92-058, at 2-239 n.1 (while the term “special levy” is not

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fire district through contributions from those governmental entities that are members of the district. We find such authority in R.C. 505.37(B).

<sup>3</sup> The ten-mill limitation provides that no property may be taxed in excess of one percent (10 mills) of its true value in money for state and local purposes unless approved by the voters or as provided for by a municipal charter. Ohio Const. art. XII, § 2; *see also* R.C. 5705.02 (“[t]he aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not in any one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit, except for taxes specifically authorized to be levied in excess thereof”).

statutorily defined, it has been interpreted to mean “a levy for a specific purpose, as opposed to a general levy for current expenses”). Tax revenue that is derived from a special levy must be deposited into a special fund and used only for the purpose for which the levy was imposed. R.C. 5705.10(C); 2014 Op. Att’y Gen. No. 2014-013, at 2-108; *see also* Ohio Const. art. XII, § 5 (“every law imposing a tax shall state, distinctly, the object of the same, to which only, it shall be applied”); 1997 Op. Att’y Gen. No. 97-030, at 2-176 (it is “fundamental under Ohio law that money that is derived from a particular tax levy may be expended only for the purpose for which that levy was adopted”).

Under Ohio law, special levies may be further limited to a specific purpose by resolution or ballot language, and when this occurs, the narrower language appearing in the resolution and on the ballot “restricts the permissible expenditure of levy moneys.” 1990 Op. Att’y Gen. No. 90-069, at 2-292; *see also* 2012 Op. Att’y Gen. No. 2012-014, at 2-119. Nevertheless, even if a particular purpose is identified in the language of the authorizing resolution and ballot language, “the revenue from a special levy may be used for other unanticipated expenses that are consistent with the purpose identified in the authorizing resolution and ballot language, so long as the taxing authority believes, in the reasonable exercise of its discretion, that the expenditure is in the public interest.” 2014 Op. Att’y Gen. No. 2014-024, at 2-224 to 2-225; *see also* 2012 Op. Att’y Gen. No. 2012-014, at 2-120 (“tax levy revenue may be used for projects that were neither contemplated nor anticipated when the tax levy was originally authorized, so long as the expenditure is reasonable and otherwise consistent with the tax levy’s authorizing resolution and ballot language”).

To determine whether revenue generated from the townships’ levies may be used to fund a newly-created joint fire district, we must, therefore, determine whether providing firefighting and fire protection services to properties within the joint fire district is consistent with the purpose for which the tax levies were established as identified in the authorizing statute, the resolutions of the boards of township trustees, and the ballot language. In this instance, the ballot language approved by the voters of each township is similar, but not identical, to the language of R.C. 5705.19(I). In May 2015, the Board of Trustees of Bennington Township passed a resolution declaring it necessary to levy a tax in excess of the ten mill limitation for the purpose of:

providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under [R.C. 145.48 or R.C. 742.34], or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, as provided in [R.C. 5705.19(I)].

Later that year, the voters of Bennington Township approved a “renewal of a tax of one mill for the benefit of Bennington Township, Licking County, Ohio, for the purpose of fire protection and

emergency medical services[.]”<sup>4</sup> *See generally* 2007 Op. Att’y Gen. No. 2007-002, at 2-14 n.2 (the language of the resolution and of the ballot “need not be identical but must be consistent”).

Similarly, in November 2017, the voters of Hartford Township approved the following ballot language, which is nearly identical to a resolution passed by the Hartford Township Board of Trustees earlier that year:

A replacement of an existing tax levy of one mill for the benefit of Hartford Township, Licking County, Ohio, for the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under [R.C. 145.48 or R.C. 742.34], or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company[.]<sup>5</sup> (Footnote added.)

The authorizing resolutions and ballot language indicate that the townships’ tax levies are for the general purpose of fire protection and emergency medical services, including the payment of firefighting companies and personnel. We must consider whether funding expenses associated with the creation and operation of a joint fire district is consistent with this purpose.

Once created, a joint fire district may perform the same tasks and services for a member township as had previously been performed by the township fire department or by an entity with whom the township had contracted for fire protection services. *See generally* R.C. 9.60(C) (authorizing a township to contract with certain other entities for the provision of fire protection or emergency medical services); R.C. 505.37(A) (a board of township trustees may employ one or more persons to maintain and operate fire equipment or may enter into an agreement with a volunteer fire company for use and operation of the equipment). The newly-created joint fire district will have an obligation to provide firefighting and fire protection services to properties situated within the territory

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<sup>4</sup> The ballot language approved by the voters of Bennington Township in November 2015 indicates that the levy was a renewal levy. For purposes of this opinion, we assume that any tax revenues collected by Bennington Township under the prior levy that was renewed in 2015 were levied for the same purpose as approved by the voters in November 2015.

<sup>5</sup> The ballot language approved by the voters of Hartford Township in November 2017 indicates that the levy was a replacement levy. For purposes of this opinion, we assume that any tax revenues collected by Hartford Township under the prior levy that was replaced in 2017 were levied for the same purpose as approved by the voters in November 2017.



of the district, 2011 Op. Att’y Gen. No. 2011-016 (syllabus, paragraph 3), and may also provide ambulance or emergency medical services. *See* R.C. 505.371(C). In this instance, once the joint fire district is created, fire protection services will be provided to Bennington and Hartford Townships by the joint fire district, rather than by each township through contract. The voters of Bennington Township and Hartford Township authorized these tax revenues to be levied for the general purpose of fire protection and emergency medical services, including “the payment of firefighting companies.” *See generally* R.C. 9.60(A)-(C) (authorizing a township to contract with, among other entities, “any firefighting agency” for the provision of fire protection and emergency medical services and defining “firefighting agency” to include a joint fire district). While the townships may not have contemplated the creation of a joint fire district at the time the levies were approved, expenses associated with creation and operation of the joint fire district may nonetheless be consistent with the purpose approved by the townships’ voters if such expenses are for the purpose of providing fire protection or emergency medical services to each township. *See* 2012 Op. Att’y Gen. No. 2012-014, at 2-120 (“tax levy revenue may be used for projects that were neither contemplated nor anticipated when the tax levy was originally authorized, so long as the expenditure is reasonable and otherwise consistent with the tax levy’s authorizing resolution and ballot language”); *see also generally* 1987 Op. Att’y Gen. No. 87-096 (syllabus, paragraph 3) (concluding that tax revenue generated for the support of children’s services may be used by a subsequently established county children services board even though children services had been provided by the county department of human services at the time the levy was passed). It is, therefore, our opinion that expenses associated with the creation and operation of a joint fire district may be consistent with the purpose expressed in division (I) of R.C. 5705.19 and the purpose approved by the voters of Bennington and Hartford Townships in 2015 and 2017, respectively. *See Adams v. Bd. of Trs. of Newton Twp.*, No. 85-CA-52, 1986 Ohio App. LEXIS 9827 (Miami County Dec. 9, 1986) (concluding that tax revenue generated by a township pursuant to R.C. 5705.19(I) was properly conveyed to a newly-created joint fire district of which the township was a member and stating that “there appears to be no legal impediment to the use of such funds to carry out the purpose of the tax levy”).

However, whether a particular expenditure is an appropriate use of tax revenues generated by either township is a factual determination beyond the scope of an opinion of the Attorney General. *Cf.* 2013 Op. Att’y Gen. No. 2013-005, at 2-53 (whether mental health tax revenues levied for the “current expenses of the [Mahoning County] Mental Health Board” may be used for a particular expense of a newly-established board of alcohol, drug addiction, and mental health services (ADAMH board) is a factual determination beyond the scope of an Attorney General opinion). “Ultimately, whether a particular expenditure is appropriate lies within the reasonable exercise of discretion of the governmental entity authorized to make the expenditure.” *Id.*

We caution that in order to comply with the constitutional and statutory mandate that tax revenue be expended only for the purpose for which it was levied, each township must take care to ensure that revenue generated by it pursuant to R.C. 5705.19(I) is used to fund a joint fire district only to the extent that the joint fire district makes services available to the township. *See* 2014 Op. Att’y Gen. No. 2014-013, at 2-112 to 2-113. That is, tax revenue generated by a township pursuant to R.C. 5705.19(I) may be used to fund expenses of a joint fire district only if such expenses correspond to services provided to the township by the joint fire district. A board of township trustees has discretion

to adopt reasonable procedures for ensuring that tax revenue generated pursuant to R.C. 5705.19(I) by the township is used to fund the joint fire district only to the extent that the joint fire district makes services available to the township. *Cf.* 2004 Op. Att’y Gen. No. 2004-036, at 2-325 (a board of township trustees has discretion to adopt reasonable procedures for ensuring that the portion of a fire district employee’s salary that is paid from the ambulance and emergency medical services fund (EMS fund) reflects the proportionate amount of time the employee spent providing ambulance and emergency medical services, as opposed to providing fire protection services).

We also note that if voters of the newly-created joint fire district approve a tax levy for purposes of funding the joint fire district, *see, e.g.*, R.C. 505.39, the boards of township trustees may reduce or terminate the townships’ levies pursuant to R.C. 5705.19. A tax levied for the purpose specified in R.C. 5705.19(I) may be reduced, or, if the taxing authority determines, by resolution, that it is unnecessary to continue the tax, the tax may be terminated or permanently reduced. R.C. 5705.19(YY)(4);<sup>6</sup> *see also generally* 2018 Op. Att’y Gen. No. 2018-009, at 2-86 (“a taxing authority may levy a tax only if, and to the extent that, it can demonstrate there is a need for the tax”).

Because we have answered your first question affirmatively, we need not address your remaining questions. Based on the foregoing, it is my opinion, and you are hereby advised that:

1. Pursuant to R.C. 505.37(B), the boards of trustees of two or more townships may unite for the purpose of creating and operating a joint fire district and may prorate the expense of that joint action on any mutually agreeable terms. (1994 Op. Att’y Gen. No. 94-004 approved and followed in part, and overruled in part.)
2. A township may use tax revenue generated pursuant to R.C. 5705.19(I) to pay expenses associated with joint action taken under R.C. 505.37(B) for the purpose of creating and operating a joint fire district provided that the expenditure is consistent with R.C. 5705.19(I) and the tax levies’ authorizing resolutions and ballot language.
3. In order to comply with the constitutional and statutory mandate that tax revenue be expended only for the purpose for which it was levied, a township must take care to ensure that revenue generated by it pursuant to R.C.

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<sup>6</sup> Effective March 22, 2019, the relevant provision of R.C. 5705.19(YY)(4) will appear at R.C. 5705.19(AAA)(5). *See* Sub. H.B. 500, 132nd Gen. A. (2018) (eff. March 22, 2019).

5705.19(I) is used to pay expenses of a joint fire district only if such expenses correspond to services provided to the township by the joint fire district.

Respectfully,

A handwritten signature in blue ink that reads "Dave Yost". The signature is written in a cursive, flowing style with a large initial "D" and a long, sweeping tail on the "y".

DAVE YOST  
Ohio Attorney General