

March 20, 2026

The Honorable Charles E. Coulson
Lake County Prosecuting Attorney
105 Main Street
Painsville, Ohio 44077

SYLLABUS:

2026-001

Revenue from a special tax levy designated for the “benefit of Lake County for the purpose of providing funds for police equipment and personnel for the Lake County Narcotics Agency” may continue to be used for that purpose notwithstanding that the agency may become a division within the county sheriff’s office for governance purposes.



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OPINION NO. 2026-001

The Honorable Charles E. Coulson
Lake County Prosecuting Attorney
105 Main Street
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Dear Prosecutor Coulson:

You have requested an opinion regarding the proper use of tax levy funds. I have framed your question as follows:

May the revenue from a tax levy authorized for the benefit of Lake County for the purpose of providing funds for police equipment and personnel for the Lake County Narcotics Agency continue to be used for that purpose if the narcotics agency becomes a functional division of the county sheriff's office?

For the reasons that follow, I find that the revenue produced by the levy may, under these circumstances, continue to be used for the original purpose of providing funding for police equipment and personnel to

coordinate the investigation of illegal drug activity and enforcement of drug-related criminal statutes in Lake County.

I

The Lake County Narcotics Agency (“LCNA”) was established in 1979 to investigate illegal drug sales and use and to enforce drug-related criminal statutes throughout the county. The LCNA is a multi-jurisdictional agency created by agreement between the county commissioners, the county sheriff, and other political subdivisions within Lake County pursuant to R.C. 307.15. R.C. 307.15 generally authorizes local governments to contract with each other to render any service that a participating local government has authority to perform. *See* 1991 Ohio Atty.Gen.Ops. No. 91-037, at 2-203 to 2-204; 1958 Ohio Atty.Gen.Ops. No. 2292, p. 390.

The LCNA’s purpose is “to render the services of coordinating the investigation of illegal drug sales and illegal drug use throughout Lake County.” *See* Mutual Aid Agreement, June 2023. In 1982, voters approved a countywide property tax levy to provide funding for anti-narcotics enforcement. The tax levy was replaced and increased in 1994, resulting in a continuing levy of three-tenths of one mill. The county commissioners’ resolution to place the levy on the ballot designated R.C. 5705.19(J) as its legal authority. More

particularly, the ballot language stated that the levy was “for the benefit of Lake County for the purpose of providing funds for police equipment and personnel for the Lake County Narcotics Agency.” *See* Notice of Election on Tax Levy in Excess of the Ten-Mill Limitation Lake County Voters, 1994. Members of your staff have related to my office that all the political subdivisions, other than the county, stopped making financial contributions to the agency after the initial levy passed in 1982. The agency is now funded solely by revenue from the 1994 continuing tax levy.

Pursuant to R.C. 307.15, the board of county commissioners and each local government in Lake County entered into a “mutual aid agreement” in 2023 to revise the governing structure and duties of the LCNA. Under this agreement, the LCNA is governed by an executive board composed of Lake County officials, including the county sheriff, the prosecutor, four police chiefs, and other representatives of the participating subdivisions. The LCNA employs an agency director, peace officers, and investigators. The agency’s investigators and peace officers are county employees. The county sheriff deputizes them to serve as special-duty deputy sheriffs. *See* 1991 Ohio Atty.Gen.Ops. No. 91-037. Members of your staff have advised me that, in practice, the LCNA functions as a unit of the sheriff’s office rather than as an independent task force composed of multiple law enforcement agencies in the county.

You have explained that the Lake County Board of County Commissioners has an interest in transitioning this agency fully into the sheriff's office and dissolving the current executive board. Further, your opinion request represents that, if the agency is brought directly into the sheriff's office, the levy revenue would remain earmarked and used solely for the purpose of providing funds for police equipment and personnel for the entity's anti-narcotics enforcement activities, although under a revised governance structure (yet to be finalized).

II

A

The Ohio Constitution requires "every law imposing a tax" to "state, distinctly, the object of the same, to which only, it shall be applied." Ohio Const., art. XII, § 5. This requirement goes to the very nature of a special tax levy. A "special levy" is designated for a specific purpose. See R.C. 5705.06 and 5705.19. "A special levy's purpose may be limited to a particular use by the authorizing statute and further limited by the language of the levy resolution or ballot." 2013 Ohio Atty.Gen.Ops. No. 2013-005, at 2-51. In contrast, a general levy for current expenses can be levied to fund "current expenses of any kind." R.C. 5705.05; *see also* 2011 Ohio Atty.Gen.Ops. No. 2011-009, at 2-72. Because the levy supporting the LCNA was authorized and approved for a particular purpose, it qualifies as a

special levy. *See* R.C. 5705.19(J). Under R.C. 5705.19(J), county commissioners may levy taxes to provide salaries and equipment for police.

B

Several of my predecessor attorneys general have addressed whether funding from a special levy is affected by a change in name or form of the entity receiving it when the function or purpose of the fund's use is unchanged. All have concluded that the services may remain funded by the levy. I agree.

In 1987, one predecessor examined whether tax levy funds may migrate from one provider of public services to another. 1987 Ohio Atty.Gen.Ops. No. 87-096. More specifically, that opinion considered whether funds from a special tax levy for children's services could continue to be used for children's services after responsibility for providing those services shifted from the county department of human services to a new county children services board. In approving that use of tax funds, he explained:

As there is no limitation in either the resolution or the ballot language requiring that those services be performed only by the county department of human services, I see no reason why levy funds cannot be devoted to the support of children

services even though a different agency is designated during the life of the levy to deliver those services within the particular county.

Id. at 2-639.

Twenty years later in 2007, the issue was revisited by another of my predecessors. Then, the Butler County Commissioners intended to replace the children services board with the county department of job and family services as its public children services agency. 2007 Ohio Atty.Gen.Ops. No. 2007-016, at 2-150. As opined then:

The proceeds of a tax levy approved in 2003 by the electorate of Butler County under R.C. 5705.24 for the purpose of “funding the Butler County Children Services Board for services to abused, neglected, and dependent children” for a period of five years may be used by the county department of job and family services for services to abused, neglected, and dependent children for the remainder of the five-year period if that department is designated by the Butler County Board of Commissioners under R.C. 307.981 to serve as the county’s public children services agency.

Id. at paragraph one of the syllabus.

Still another predecessor attorney general concluded in 2013 that funds from a mental health levy could continue to be used for those purposes when the county agency that provided mental health and addiction services changed. 2013 Ohio Atty.Gen.Ops. No. 2013-005, at 2-55. The dispositive factor was that the funded services remained the same. *Id.* at 2-56. As that opinion explained, continued use of the levy revenue was permissible because the levy's purpose remained unchanged despite the shift in the administrative agency. *Id.* at 2-55.

In each of the situations described above—children services and services for mental health—a statute expressly permitted the county commissioners to change agencies administering the specific programs. In each, the attorney general reasoned that the existing levy revenue could be used by the replacement provider so long as the services remained consistent with the levy's original purpose. In other words, “a change in function or purpose,” and not merely “a change in name or form” of the administering entity, determines whether levy funding may continue to be used. 2013 Ohio Atty.Gen.Ops. No. 2013-005, at 2-55 to 2-56.

As proposed in the present matter, the levy will continue to fund the same services— police equipment and personnel for the Lake County Narcotics Agency. The

earlier opinions do not clearly establish whether statutory authority to choose a replacement service provider must exist before special levy funds may be redirected to the replacement entity. They also do not make clear whether, absent such authority, the taxing entity may shift, to a replacement provider it designates, the special levy funds if those funds continue to be used for the same purpose identified in the levy resolution and the ballot language. Nor does that question need to be answered now. The applicable statute here, R.C. 307.15, provides ample discretion for the county commissioners to determine the organizational form that will best deliver the levy-funded service. In fact, R.C. 307.15 affords political subdivisions even wider latitude than the statutes featured in the prior opinions.

Neither the county commissioner's resolution proposing the special tax levy nor the ballot language specified a governing structure for the Lake County Narcotics Agency. Consistent with the original ballot language approving the levy, it is now proposed that the revenue would continue to provide "funds for police equipment and personnel" to investigate illegal drug activity and enforce the anti-narcotics statutes "for the benefit of Lake County." *See* Notice of Election on Tax Levy in Excess of the Ten-Mill Limitation Lake County Voters, 1994. Under these conditions the levy funds may continue to be used for those purposes despite a change in the agency's governance structure.

Conclusion

Accordingly, it is my opinion, and you are hereby advised that:

Revenue from a special tax levy adopted for the “benefit of Lake County for the purpose of providing funds for police equipment and personnel for the Lake County Narcotics Agency” may continue to be used for that purpose notwithstanding that the agency may become a division within the county sheriff’s office for governance purposes.

Respectfully,

A handwritten signature in blue ink that reads "Dave Yost". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

DAVE YOST
Ohio Attorney General