

OPINION NO. 78-037**Syllabus:**

A county is authorized, pursuant to R.C. 5705.19(J), to place a tax levy on the ballot for funds to be used by a sheriff for the salaries of permanent sheriff's personnel performing police duties and other equipment used directly by the sheriff in the performance of his duties.

To: Rocky A. Coss, Highland County Pros. Atty., Hillsboro, Ohio
By: William J. Brown, Attorney General, June 13, 1978

I have before me your request for my opinion which reads as follows:

1. Do the words "police department" and "permanent police personnel" as used in Section 5705.19(J) O.R.C. include sheriff's departments and permanent full time sheriff's deputies and employees?
2. Under Section 5705.19(J) O.R.C., is a county authorized to place a tax levy on the ballot to be used for funding a sheriff's department for salaries, communications equipment and other equipment?

The two questions raised in your letter concern the same issue and may be addressed together. R.C. 5705.19(J) provides in pertinent part as follows:

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all members of said body, may declare by resolution and certify such resolution to the board of elections not less than sixty days before the election upon which it will be voted, that the amount of taxes which 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 such limitation for any of the following purposes:

. . .

(J) For the purpose of providing and maintaining motor vehicles, communications, and other equipment used directly in the operation of a police department, or in the payment of salaries of permanent police personnel.

Pursuant to R.C. 5705.01(A), a county is a subdivision for the purpose of R.C. Chapter 5705. Accordingly, it is authorized to place a tax levy on the ballot for

the purpose of obtaining funds for salaries, communications and other equipment for the county sheriff's department if such department is a "police department" for the purpose of R.C. 5705.19(J).

The terms "police," "police department" and "permanent police personnel" are nowhere defined in R.C. Chapter 5705. Accordingly, it is necessary to construe such terms according to the rules of grammar and common usage. See R.C. 1.42. "Police" is defined in Black's Law Dictionary (4th Ed.) as:

The function of that branch of the administrative machinery of government which is charged with the preservation of public order and tranquility, the promotion of the public health, safety, and morals, and the prevention, detection, and punishment of crimes.

R.C. 311.07 imposes upon a sheriff to preserve the public peace. Accordingly, the sheriff and his deputies perform police functions. As such, a sheriff's department is a "police department" for the purpose of R.C. 5705.19(J). Therefore I conclude that a county is authorized, pursuant to R.C. 5705.19(J), to place a tax levy on the ballot for funds to be used by a sheriff for salaries of permanent sheriff's personnel performing police functions and for communications and other equipment used directly by the sheriff in the performance of his duties.

Therefore, it is my opinion, and you are so advised, that a county is authorized, pursuant to R.C. 5705.19(J), to place a tax levy on the ballot for funds to be used by a sheriff for the salaries of permanent sheriff's personnel performing police duties and other equipment used directly by the sheriff in the performance of his duties.