

March 19, 2015

The Honorable Brigham M. Anderson  
Lawrence County Prosecuting Attorney  
111 South 4th Street  
Ironton, Ohio 45638

SYLLABUS:

2015-009

1. Members of a county budget commission have equal votes on matters that come before the budget commission, except for waivers contemplated pursuant to R.C. 5705.281. The Revised Code does not address which members of a county budget commission may make a motion or call for a vote.
2. R.C. 5705.27 requires a county budget commission to meet annually on the first Monday in February and the first Monday in August. It is at the discretion of a county budget commission whether and when additional meetings are necessary in order for it to complete its work. A county budget commission is not required to appoint a chairperson.
3. It is the responsibility of the county budget commission to attach the official certificate of estimated resources to the certification to the taxing authority required by R.C. 5705.34. The county auditor may not issue the official certificate of estimated resources independently.
4. It is not the responsibility of the county auditor to certify an amended official certificate of estimated resources to the board of county commissioners. Rather, pursuant to R.C. 5705.36(A)(1), the county budget commission as a whole certifies to the taxing authority of each subdivision an amended official certificate of estimated resources.
5. Pursuant to R.C. 5705.36(A)(3), a county auditor, as fiscal officer for the county, is required to certify the amount of any excess revenue to the county budget commission when the county auditor finds that the revenue to be collected by the county will be greater than the amount in an official certificate of estimated resources and the board of county commissioners intends to appropriate and expend the excess revenue.



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OPINION NO. 2015-009

The Honorable Brigham M. Anderson  
Lawrence County Prosecuting Attorney  
111 South 4th Street  
Ironton, Ohio 45638

Dear Prosecutor Anderson:

You have requested an opinion answering several questions about a county budget commission. Specifically, you ask:

1. Do the auditor, treasurer, and county prosecutor have equal votes in decisions made by the budget commission? Specifically, can any member of the commission make a motion and call for a vote on said motion?
2. Pursuant to R.C. 5705.35, is it the responsibility of the budget commission or county auditor to issue the certification as to the estimated resources of the subdivision (the county) that are available for appropriation in the fiscal year?
3. If at a meeting of the budget commission a motion is made to amend the official certificate of estimated resources for the upcoming fiscal year, pursuant to R.C. 5705.36, and the budget commission votes two to one to increase and amend the official certificate of estimated resources, does the county auditor have a duty to forward that amended certification and certify the information to the county commissioners?
4. Pursuant to R.C. 5705.36(A)(3), once the county auditor has provided documentation to the budget commission that he has determined the revenue to be collected by the county will be greater than the amount included in an official certificate and the county commissioners intend to appropriate and expend the excess revenue, is the county auditor required

to certify the amount of the excess to the budget commission for their determination?

5. Has the county auditor violated Ohio law if he refuses to submit an amended official certificate of the estimated resources to the county commissioners after a two to one vote of the budget commission to increase the certificate of estimated resources?
6. Should the budget commission have an organizational meeting each calendar year and appoint a chairperson?
7. May the county auditor issue the original official certificate of estimated resources without review and approval of the budget commission?

### **Authority and Duties of County Budget Commission**

A county budget commission is a creature of statute and may exercise only those powers expressly conferred by statute, or necessarily implied therefrom. 2006 Op. Att’y Gen. No. 2006-006, at 2-58 (“[i]t is a paramount principle that the county budget commission, as a creature of statute, has only the authority granted by law”); 1987 Op. Att’y Gen. No. 87-009 at 2-51; *see Vill. of S. Russell v. Budget Comm’n of Geauga Cnty.*, 12 Ohio St. 3d 126, 128, 465 N.E.2d 876 (1984) (“[t]he county budget commission ... is a statutorily created administrative and ministerial body”); *State ex rel. Clarke v. Cook*, 103 Ohio St. 465, 134 N.E. 655 (1921) (board of county commissioners has only those powers expressly conferred or necessarily implied); *Kluth v. Andrus*, 58 Ohio Law Abs. 230, 94 N.E.2d 823, 831 (C.P. Cuyahoga County 1950) (referring to a county budget commission as a public body compelled to perform its statutory duty). The answers to several of your questions are found in the statutory framework that establishes the county budget commission and describes its functions and responsibilities.

Pursuant to R.C. 5705.27, there is “created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney.”<sup>1</sup> The budget “commission *shall meet* at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually” (unless the time for completing the work is

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<sup>1</sup> Two additional members may be added to a county budget commission upon petition filed with the board of elections, signed by a percentage of the county’s electors, and put before the entire county’s electorate in a general election. R.C. 5705.27. If the question is voted on in the affirmative by a majority of the county’s electorate, then “[p]rovision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission.” *Id.* In Lawrence County, the county budget commission consists of only the statutorily named members—the county auditor, the county treasurer, and the county prosecuting attorney.

extended by the Tax Commissioner for good cause). R.C. 5705.27 (emphasis added). “A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission.” *Id.* “The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings.” *Id.* The auditor also is empowered to appoint such messengers and clerks as the commission finds necessary. *Id.*

With several exceptions not pertinent here, R.C. 5705.28(A) generally provides that the taxing authority of each subdivision or other taxing unit shall adopt a tax budget for the next fiscal year. “Subdivision” “means[, *inter alia*,] any county; municipal corporation; township[.]” R.C. 5705.01(A). Your questions concern the county, and the “taxing authority” of a county is the board of county commissioners. R.C. 5705.01(C). R.C. 5705.281 authorizes the county budget commission to waive the requirement found in R.C. 5705.28 to adopt a tax budget. R.C. 5705.31 requires that

[t]he county auditor shall present to the county budget commission the annual tax budgets submitted under [R.C. 5705.01-.47], together with an estimate prepared by the auditor of the amount of any state levy, the rate of any school tax levy as previously determined, the tax commissioner’s estimate of the amount to be received in the county public library fund, the tax rates provided under [R.C. 5705.281] if adoption of the tax budget was waived under that section, and such other information as the commission requests or the tax commissioner prescribes. The budget commission shall examine such budget and ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units in the county.

The budget commission also is required to determine whether certain levies have been properly authorized and, if so, approve them. R.C. 5705.31.

“When the budget commission has completed its work with respect to a tax budget ..., it shall certify its action to the taxing authority, together with an estimate by the county auditor of the rate of each tax necessary to be levied by the taxing authority within its subdivision[.]” R.C. 5705.34. Each taxing authority then authorizes the necessary levies by ordinance or resolution. *Id.* R.C. 5705.35 gives more detail about the certification required by R.C. 5705.34:

(A) The certification of the budget commission to the taxing authority of each subdivision or taxing unit, as set forth in [R.C. 5705.34], shall show the various funds of such subdivisions other than funds to be created by transfer and shall be filed by the county budget commission with such taxing authority ... on or before the first day of September in each year in the case of all other taxing authorities. There shall be set forth on the credit side of each fund the estimated unencumbered balances and receipts, and if a tax is to be levied for such fund, the estimated revenue to be derived therefrom, the rate of the levy, and what portion

thereof is within, and what in excess of, the ten-mill tax limitation, and on the debit side, the total appropriations that may be made therefrom....

There shall be attached to the certification a summary, which shall be known as the "official certificate of estimated resources," that shall state the total estimated resources of each fund of the subdivision that are available for appropriation in the fiscal year, other than funds to be created by transfer, and a statement of the amount of the total tax duplicate of the school district to be used in the collection of taxes for the following calendar year. Before the end of the fiscal year, the taxing authority of each subdivision and other taxing unit shall revise its tax budget, if one was adopted, so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification; and such revised budget shall be the basis of the annual appropriation measure.

R.C. 5705.35(A). The budget commission also is responsible for amending the official certificate of estimated resources based upon certifications received from the fiscal officer of each subdivision. *See discussion of Questions Three, Four, and Five, infra.*

### **Questions One and Six: Voting By Members of County Budget Commission and Procedural Concerns**

You first ask whether members of the budget commission have equal votes.<sup>2</sup> In answer to this question, we direct you to R.C. 5705.281, which authorizes the county budget commission to waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under R.C. 5705.28. R.C. 5705.281(A). R.C. 5705.281(A) and (B) authorize the budget commission to waive this and other requirements "by an affirmative vote of a majority of the commission, *including an affirmative vote by the county auditor[.]*" R.C. 5705.281(A), (B)(1) (emphasis added). The county auditor's affirmative vote is required as part of a majority vote of the entire budget commission in order for a budget commission to authorize a waiver pursuant to R.C. 5705.281. The county auditor's vote thus carries more weight than other budget commission members' votes for purposes of the specific actions allowable under R.C. 5705.281.

The requirement of an affirmative vote by the county auditor is found only in R.C. 5705.281, and it therefore is not applicable to other actions or votes taken by a county budget commission. *See generally Lake Shore Elec. Ry. Co. v. Pub. Utils. Comm'n of Ohio*, 115 Ohio St. 311, 319, 154 N.E. 239 (1926) (if the General Assembly intended a particular meaning, "it would not have been difficult to find language which would express that purpose" having used

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<sup>2</sup> We have grouped your questions out of their original order for organizational purposes in our responses.

that language in other statutes); *State ex rel. Enos v. Stone*, 92 Ohio St. 63, 69, 110 N.E. 627 (1915) (if the General Assembly intended a particular result, it could have employed language used elsewhere that plainly and clearly compelled that result). No other statute requires the votes of a county budget commission's members to be weighted differently. Thus, members of a county budget commission have equal votes on matters that come before the budget commission, except for waivers contemplated pursuant to R.C. 5705.281.

In the second part of your first question, you ask whether any member of a county budget commission may make a motion and call for a vote. This is a question of parliamentary procedure that is to be resolved by the language of whatever set of rules the budget commission has adopted for the conduct of its regular and special meetings.<sup>3</sup> While a county budget commission is not required to conduct its meetings according to specific rules of parliamentary procedure, it would be prudent to follow some procedural conventions in order to facilitate the commission's ability to effectively accomplish its statutory duties. See 1978 Op. Att'y Gen. No. 78-047, at 2-109 (noting a case which held that in the "absence of a different provision in the statute, a county building commission is governed in the conduct of its business by ordinary methods and parliamentary rules" (citing *State ex rel. Green v. Edmondson*, 12 Ohio N.P. (n.s.) 577 (C.P. Hamilton County 1912))). *But cf.* R.C. 305.09 ("[a]ll the proceedings of the board of county commissioners ... as far as possible, shall be in conformity with the rules of parliamentary law"). Generally accepted rules of parliamentary procedure may offer some guidance on these questions, but the formality required by strict adherence to a particular set of rules might not be necessary for a body as small as the county budget commission. See Gen. Henry M. Robert et al., *Robert's Rules of Order, Newly Revised*, 487 (11th ed. 2011) ("[i]n a board meeting where there are not more than about a dozen members present, some of the formality that is necessary in a large assembly would hinder business. The rules governing such meetings are different from the rules that hold in other assemblies"). See generally *State ex rel. Flowers v. Bd. Educ. of City of Columbus*, 35 Ohio St. 368, 381 (1880) ("[w]hile boards of education may partake of the character of deliberate bodies, they are in no wise controlled by parliamentary rules and usages, but may conduct the proceedings before them in any way or manner which will accomplish the purposes intended by the statute").

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<sup>3</sup> The General Assembly has not enacted uniform rules of parliamentary procedure for the conduct of meetings of public bodies. While some public bodies are directed by statute or administrative rule to follow particular rules of parliamentary procedure, others, including a county budget commission, are given no direction concerning the rules that shall govern the conduct of their meetings. See, e.g., R.C. 305.09 ("[a]ll the proceedings of the board of county commissioners ... as far as possible, shall be in conformity with the rules of parliamentary law"); 11A Ohio Admin. Code 4734-1-05 ("[e]xcept as provided by statute or rule, meetings of the [state chiropractic] board and its committees shall be conducted in accordance with 'Robert's Rules of Order'"); 11B Ohio Admin. Code 4759-3-06 ("[u]nless required otherwise by statute or rule, meetings of the [state dietetics] board and committees shall be conducted according to the latest edition of 'Robert's Rules of Order'").

The Revised Code does not address which members of a county budget commission may make a motion or call for a vote, and we, therefore, cannot apply any particular law or set of rules to answer your questions. The budget commission should determine the procedural conventions it wishes to follow and proceed according to that determination.

In your sixth question, you ask whether the county budget commission should have an organizational meeting each calendar year. R.C. 5705.27, in creating a county budget commission, states that “[t]he commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually[.]” A county budget commission thus is required to meet twice a year, but this requirement does not prohibit additional meetings of a budget commission. *See, e.g.*, R.C. 5705.32(E)(1) (requiring notice to be given at least five days before “the date of *any meeting* at which the budget commission plans to discuss the distribution of the county public library fund” (emphasis added)). *See generally* 1990 Op. Att’y Gen. No. 90-028, at 2-106 (“[a]lthough a [county] board of revision is empowered to hold meetings by R.C. 5715.09, only an organizational meeting is statutorily required. Thereafter, the board need only meet as its business requires”). We, however, cannot say whether a budget commission *should* have a yearly organizational meeting. Rather, it is within the discretion of each county budget commission to determine whether and when additional meetings are necessary, other than those required by R.C. 5705.27, in order for the commission to complete its statutorily required work.<sup>4</sup>

You also have asked about the appointment of a chairperson. Again, R.C. 5705.27 guides us. “The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary[.]” R.C. 5705.27. The Revised Code does not require that a county budget commission appoint a chairperson or follow any particular set of procedural rules, and we, therefore, cannot apply any particular law or set of rules to answer your question. *See generally* R.C. 5715.09 (the General Assembly requires that “[e]ach county board of revision shall organize annually on the second Monday in January by the election of a chairman for the ensuing year”); *Lake Shore Elec. Ry. Co. v. Pub. Utils. Comm’n of Ohio*, 115 Ohio St. 311, 319, 154 N.E. 239 (1926) (if the General Assembly intended a particular meaning, “it would not have

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<sup>4</sup> No provision of R.C. Chapter 5705 specifically empowers a particular person to call meetings of a county budget commission. “Unless a statutory or constitutional provision expressly grants a specific officer of a public body the power to make the decision to call a meeting of such body, the power to make the decision is vested in the body itself and not inherently in an individual officer. The decision that a meeting is necessary requires a concurrence of a majority of the body.” 1990 Op. Att’y Gen. No. 90-028 (syllabus, paragraph 1); *see also McCortle v. Bates*, 29 Ohio St. 419, 422 (1876) (the members composing a public body have no power to act except when together in a meeting of the body, where they act as a body or unit).

been difficult to find language which would express that purpose” having used that language in other statutes); *State ex rel. Enos v. Stone*, 92 Ohio St. 63, 69, 110 N.E. 627 (1915) (if the General Assembly intended a particular result, it could have employed language used elsewhere that plainly and clearly compelled that result). *But see State ex rel. Green v. Edmondson*, 23 Ohio Dec. 85, 94-95 (C.P. Hamilton County 1912) (distinguishing a building commission from a board of county commissioners, “in so far as not otherwise specifically provided by statute, should and have therefore the right to conduct their business in the ordinary way in which a separate body ... charged with a great public duty and entrusted with the expenditure of several millions of public money and empowered to determine questions of permanent and great importance to the community, would and should conduct their proceedings, so that a full, accurate and orderly record could be kept by the auditor of their proceedings. No method has been suggested or can be suggested for accomplishing these results, except the ordinary parliamentary methods which involve a presiding officer and recording officer”). The budget commission must determine the meeting procedures and conventions it wishes to follow and proceed according to that determination.<sup>5</sup>

### **Questions Two and Seven: Duty to Issue Official Certificate of Estimated Resources**

You next ask whether it is the responsibility of the county budget commission to issue the certification of the estimated resources of the subdivision (the county) that are available for appropriation in the fiscal year, or whether that responsibility is lodged in the county auditor. The certification in question is “a summary ... known as the ‘official certificate of estimated resources,’ that shall state the total estimated resources of each fund of the subdivision that are available for appropriation in the fiscal year[.]” R.C. 5705.35(A). R.C. 5705.34 provides that “[w]hen the budget commission has completed its work ..., it shall certify its action to the taxing authority[.]” (Emphasis added.) The pronouns “it” and “its” refer back to the subject noun “budget commission,” and thus, the budget commission shall certify its action to the taxing authority. R.C. 5705.35 provides more details about the certification set forth in R.C. 5705.34. Specifically, “[t]here shall be attached to the certification a summary, which shall be known as the ‘official certificate of estimated resources[.]’” R.C.5705.35(A). R.C. 5705.35 does not explicitly refer to the county auditor; rather, the statute only describes responsibilities of the budget commission as a whole. *See* 1987 Op. Att’y Gen. No. 87-009, at 2-48 (“[a] county budget commission is required by R.C. 5705.35(A) to prepare an official certificate of estimated resources”). *See generally* 1990 Op. Att’y Gen. No. 90-028, at 2-107 (concerning a county board of revision, which is made up of the county auditor, county treasurer, and a member of the board of county commissioners, “the members of a public body have no power to act individually; they must act as a body”). Thus, in answer to your question, it is the responsibility

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<sup>5</sup> Adherence to *Robert’s Rules of Order*, for example, requires that a body appoint a presiding officer (chairperson) and a secretary or clerk. Gen. Henry M. Robert et al., *Robert’s Rules of Order, Newly Revised*, 22 (11th ed. 2011).



of the county budget commission to attach the official certificate of estimated resources to the certification to the taxing authority required by R.C. 5705.34.

In your seventh question, you ask whether the county auditor may issue the original official certificate of estimated resources without the review and approval of the county budget commission. The language of R.C. 5705.35 is clear and makes no mention of the county auditor. R.C. 5705.35(A) requires the official certificate of estimated resources to “be attached to the certification” of the budget commission. As discussed above, the certification referred to in R.C. 5705.34-.35 is the certification of the budget commission, not of any one member of the budget commission. *See* 1987 Op. Att’y Gen. No. 87-009, at 2-48. *See generally* 1990 Op. Att’y Gen. No. 90-028, at 2-107 (members of a public body must act as a body and not individually (citing *McCortle v. Bates*, 29 Ohio St. 419, 422 (1876))). Thus, it is the budget commission’s responsibility, acting as a legally-constituted public body by a majority vote of its members, to attach the official certificate of estimated resources to the certification to the taxing authority required by R.C. 5705.34; the county auditor may not issue the official certificate of estimated resources independently.

**Questions Three, Four, and Five: R.C. 5705.36 and Amended Certificates of Estimated Resources**

Your third, fourth, and fifth questions concern the processes for amending the official certificate of estimated resources as set forth in R.C. 5705.36. Pursuant to R.C. 5705.36(A)(1),

[o]n or about the first day of each fiscal year, the fiscal officer<sup>6</sup> of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget....

....

.... The budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources. (Footnote added.)

After this initial amended official certificate of estimated resources is certified, subsequent, additional amended official certificates may be certified pursuant to R.C. 5705.36(A)(2)-(4):

(2) Subject to divisions (A)(3) and (4) of this section, upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater or less than the amount included in an official

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<sup>6</sup> The “fiscal officer,” “in the case of a county, means the county auditor.” R.C. 5705.01(D).

certificate, the fiscal officer *may certify* the amount of the deficiency or excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.

(3) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate *and the legislative authority intends to appropriate and expend the excess revenue*, the fiscal officer *shall certify* the amount of the excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess.

(4) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer *shall certify* the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency. (Emphasis added.)

*See generally* 1987 Op. Att'y Gen. No. 87-009, at 2-49 to 2-51 (describing the same process in a former version of R.C. 5705.36). The fiscal officer has discretion under R.C. 5705.36(A)(2) whether to certify an excess (or deficiency) in revenue to the budget commission. Under R.C. 5705.36(A)(3), however, when the legislative authority of a subdivision intends to appropriate and expend the excess revenue, the fiscal officer has no discretion in the matter and is instead required to certify the excess to the budget commission.

You describe a situation in which, at a meeting of the budget commission, a motion is made to amend the official certificate of estimated resources for the upcoming fiscal year pursuant to R.C. 5705.36, and the budget commission votes two to one to increase and amend the official certificate of estimated resources. You wish to know whether the county auditor has a duty to forward that amended certification and certify the information to the county commissioners. Nowhere in R.C. 5705.36 does the General Assembly impose a duty upon the county auditor to certify an amended official certificate to the board of county commissioners. Rather, the budget commission, pursuant to R.C. 5705.36(A)(1), revises its estimate and certifies to the taxing authority of each subdivision an amended official certificate of estimated resources. R.C. 5705.36(A)(1). The county auditor, as fiscal officer for the county, is required to certify certain excesses and deficiencies in revenue to the county budget commission pursuant to R.C. 5705.36(A)(3)-(4). In the case of excess revenue, if the county budget commission determines that the county auditor's certification is reasonable, the budget commission then certifies another amended official certificate. R.C. 5705.36(A)(3). Thus, in answer to your question, it is not the duty of the county auditor to certify an amended official certificate of estimated resources to the board of county commissioners. Rather, pursuant to R.C. 5705.36(A)(1), the budget commission as a whole certifies to the taxing authority of each subdivision an amended official certificate of estimated resources.

Next you ask whether, under R.C. 5705.36(A)(3), when the county auditor has provided documentation to the budget commission that he has determined that the revenue to be collected by the county will be greater than the amount included in an official certificate, and the county commissioners intend to appropriate and expend the excess revenue, the county auditor is required to certify the amount of the excess to the budget commission for its determination. Pursuant to R.C. 5705.36(A)(3), when the fiscal officer of a subdivision makes these two determinations—first that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate (creating an excess), and second that the legislative authority of the subdivision intends to appropriate and expend the excess revenue—then the fiscal officer is required to certify the amount of the excess to the county budget commission. R.C. 5705.36(A)(3). Thus, pursuant to R.C. 5705.36(A)(3), a county auditor, as fiscal officer for the county, is required to certify the amount of any excess revenue to the county budget commission when the county auditor finds that the revenue to be collected by the county will be greater than the amount in an official certificate of estimated resources and the board of county commissioners intends to appropriate and expend the excess revenue.

In your fifth question, you ask whether the county auditor violates Ohio law if he refuses to submit an amended official certificate of the estimated resources to the county commissioners after a two to one vote of the budget commission to increase the certificate of estimated resources. We turn again to the language of R.C. 5705.36, which places no duty on the county auditor to submit an amended official certificate of estimated resources to the board of county commissioners. Rather, it is the responsibility of the budget commission to certify any amended official certificates of estimated resources to the relevant taxing authorities. R.C. 5705.36(A)(1).

### **Conclusions**

Based on the foregoing, it is my opinion, and you are hereby advised that:

1. Members of a county budget commission have equal votes on matters that come before the budget commission, except for waivers contemplated pursuant to R.C. 5705.281. The Revised Code does not address which members of a county budget commission may make a motion or call for a vote.
2. R.C. 5705.27 requires a county budget commission to meet annually on the first Monday in February and the first Monday in August. It is at the discretion of a county budget commission whether and when additional meetings are necessary in order for it to complete its work. A county budget commission is not required to appoint a chairperson.
3. It is the responsibility of the county budget commission to attach the official certificate of estimated resources to the certification to the taxing authority required by R.C. 5705.34. The county auditor may not issue the official certificate of estimated resources independently.

4. It is not the responsibility of the county auditor to certify an amended official certificate of estimated resources to the board of county commissioners. Rather, pursuant to R.C. 5705.36(A)(1), the county budget commission as a whole certifies to the taxing authority of each subdivision an amended official certificate of estimated resources.
5. Pursuant to R.C. 5705.36(A)(3), a county auditor, as fiscal officer for the county, is required to certify the amount of any excess revenue to the county budget commission when the county auditor finds that the revenue to be collected by the county will be greater than the amount in an official certificate of estimated resources and the board of county commissioners intends to appropriate and expend the excess revenue.

Very respectfully yours,

A handwritten signature in blue ink that reads "Michael Dewine". The signature is written in a cursive, flowing style.

MICHAEL DEWINE  
Ohio Attorney General