

**Note from the Attorney General's Office:**

1971 Op. Att'y Gen. No. 71-012 was overruled  
by 2004 Op. Att'y Gen. No. 2004-008.

## OPINION NO. 71-012

**Syllabus:**

The vocational school district is solely responsible for the costs of a special election called at their request and if they are unable to pay the board of elections with current operating funds, then such amount will be subsequently withheld by the auditor from moneys payable in the future.

---

**To: Peter S. Olivito, Jefferson County Pros. Atty., Steubenville, Ohio**  
**By: Paul W. Brown, Attorney General, January 8, 1971**

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

"Whether or not the Jefferson County Commissioners would be obligated to pay for the special election on behalf of the Joint Vocational School District levy, should the electorate fail to approve said levy?"

Section 3501.17, Revised Code, provides in pertinent part:

"The entire cost of special elections held on a day other than the day of a primary or general election, both in odd-numbered or in even-numbered years shall be charged to the subdivision."

Section 3501.01 (P), Revised Code, defines political subdivision, wherein it states "'Political subdivision' means 'county,' 'township,' 'city,' 'village,' or 'school district.'"

Therefore, it is clear that the joint vocational school district is responsible for the entire cost of the special election. Regardless of whether or not the bond issue passes or fails, the vocational school district is solely responsible for the cost of the special election. In the event that the vocational school district is unable to pay for the special election with current funds, Section 3501.17, supra, provides in pertinent part:

"The expenses of the board of elections shall be paid from the county treasury, in pursuance of appropriations by the board of county commissioners, in the same manner as other county expenses are paid. If the board of county commissioners fails to appropriate an amount sufficient to provide for the necessary and proper expenses of the board of elections, such board may apply to the court of common pleas within the county, which shall fix the amount necessary to be appropriated and such amount shall be appropriated. Payments shall be made upon vouchers of the board of elections certified to by its chairman or acting chairman and the clerk or deputy clerk, upon warrants of the county auditor. The board of elections shall not incur any obligation involving the expenditure of money unless there are moneys sufficient in the funds appropriated therefor to

meet such obligations. Such expenses shall be apportioned among the county and the various subdivisions as provided in this section, and the amount chargeable to each subdivision shall be withheld by the auditor from the moneys payable thereto at the time of the next tax settlement. At the time of submitting budget estimates in each year, the board of elections shall submit to the taxing authority of each subdivision an estimate of the amount to be withheld therefrom during the next fiscal year."  
(Emphasis added.)

Thus, in the event the school district is unable to pay the assessment out of current funds, the amount assessed against the subdivision will be withheld from subsequent moneys payable to the subdivision by the auditor.

Therefore, it is my opinion and you are hereby advised that the vocational school district is solely responsible for the costs of a special election called at their request and if they are unable to pay the board of elections with current operating funds, then such amount will be subsequently withheld by the auditor from moneys payable in the future.