

**OPINION NO. 67-091****Syllabus:**

The board of county commissioners is permitted to enter into an agreement providing for the lease or lease purchase of such personal property as authorized by Sections 307.01 and 307.02, Revised Code.

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**To: Robert L. Balyeat, Allen County Pros. Atty., Lima, Ohio**  
**By: William B. Saxbe, Attorney General, September 22, 1967**

I have before me your recent request for my opinion wherein you inquire whether or not a county is permitted to enter into agreement providing for the lease or lease purchase of personal property except in those instances where such is specifically authorized by statute. Further, if my answer to the foregoing question is in the negative whether a Board of County Commissioners is authorized to purchase personal property and pay for same by installments amortized over a period of three years or longer.

As to your first question, I respectfully call your attention to the portions of the Revised Code which are given below:

Section 307.01, Revised Code

"A courthouse, jail, public comfort station, offices for county officers, and a county home shall be provided by the board of county commissioners when in its judgment any of them are needed. \* \* \* The board shall also provide equipment, stationery, and postage, as it deems necessary for the proper and convenient conduct of county offices, and such facilities as will result in expeditious and economical administration of such offices. \* \* \*"

Section 307.02, Revised Code

"The board of county commissioners of any county, in addition to its other powers, may purchase, for cash or by installment payments, enter into lease-purchase agreements, lease with option to purchase, lease, appropriate, construct, enlarge, improve, rebuild, equip, and furnish \* \* \* county offices, \* \* \*." (Emphasis added)

The word "provide" which appears in many Ohio statutes including Section 307.01, supra, has been officially defined by the court in In re Neff, 6 O. O. 2d, 287 (1958), at page 289, by the meaning given in Webster's New International Dictionary, Second Edition, i.e., "to look out for in advance, to procure beforehand, to prepare for the future, to supply what is needed for sustenance or support."

That same citation embodies likewise the following meanings:

- "3. To supply for use, afford, contribute \* \* \*
- "4. To furnish; supply; stock \* \* \*
- "5. To equip in preparation; fit out with means to an end \* \* \*"

The fact that the Ohio Legislature selected the phrases "provide equipment" in Section 307.01, supra, and "equip and furnish \* \* \* county offices" in Section 307.02, supra, rather than "purchase or buy equipment for county offices" is significant. Inasmuch as the words appear in provisions which grant the county commissioners affirmative powers, to prohibit them from entering into a lease or lease purchase agreement for the necessary office equipment for the office of the city treasurer seems to be unwarranted and narrow statutory construction.

So far as defining the word "equipment", there should be no difficulty in admitting adding machines and a calculator within its definition. A cursory investigation in Words and Phrases reveals that the word comprehends a numerous variety of machines. Surely if the annotated list of such sundry items

as police cameras, file cabinets, photostat machines, tear gas equipment, etc. (not to mention typewriters) have been upheld as embraced by Section 307.01, supra, there should be no objection to the lease or purchase of five adding machines and a calculator.

It is therefore my opinion and you are hereby advised that the board of county commissioners is permitted to enter into an agreement providing for the lease or lease purchase of such personal property as authorized by Sections 307.01 and 307.02, Revised Code.