

April 6, 2018

The Honorable Jess C. Weade
Fayette County Prosecuting Attorney
110 East Court Street
Washington Court House, Ohio 43160

SYLLABUS:

2018-009

1. A board of county commissioners providing emergency medical services throughout the county pursuant to R.C. 307.05 may not exclude a township located in the county from the provision of emergency medical services.
2. A board of county commissioners that operates an emergency medical services organization to provide emergency medical services throughout the county under R.C. 307.05 may not require a township in the county to pay for those services, unless the board of county commissioners and the board of township trustees have entered into a contract under R.C. 307.05 whereby the board of county commissioners agrees to furnish emergency medical services to the township in exchange for the payment of a fee.
3. If a county tax levy for ambulance and emergency medical services and a township tax levy for ambulance and emergency medical services are approved by the electors in the May 2018 election, both tax levies may be imposed on taxable property in the township.
4. A county tax levy for ambulance and emergency medical services may be imposed on taxable property in the township in the future even if, in the May 2018 election, a township tax levy for ambulance and emergency medical services is approved by the electors and a county tax levy for ambulance and emergency medical services is not approved.
5. The duplication of ambulance and emergency medical services and taxes for ambulance and emergency medical services may be avoided or minimized if the board of county commissioners and the board of township trustees enter into a contract for emergency medical services under R.C. 307.05, or if, pursuant to R.C. 307.052, the board of county commissioners forms a joint

emergency medical services district that does not include the territory of the township.

6. The response time of a county emergency medical services organization may be evaluated by the organization's peer review and quality assurance programs or the State Board of Emergency Medical, Fire, and Transportation Services.



MIKE DEWINE

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April 6, 2018

OPINION NO. 2018-009

The Honorable Jess C. Weade
Fayette County Prosecuting Attorney
110 East Court Street
Washington Court House, Ohio 43160

Dear Prosecutor Weade:

You have requested an opinion about the provision of emergency medical services by a county emergency medical services organization. Your request for an opinion of the Attorney General was made on behalf of the board of township trustees of Jefferson Township in Fayette County.

Fayette County operates an emergency medical services organization (“EMS organization”) to provide emergency medical services throughout the county. The Fayette County Memorial Hospital, a county hospital, administers the Fayette County Emergency Medical Services organization. For 2018, the Fayette County Board of Commissioners asked the townships and villages in the county to contribute moneys to the county (\$10 for each township or village resident) to share in the cost of operating the Fayette County EMS organization. To pay the cost of operating the Fayette County EMS organization in subsequent years, the Fayette County Board of Commissioners approved a resolution to submit to county voters the question of whether to levy a tax in excess of the ten-mill limitation for the provision of ambulance and emergency medical services throughout the county. The county tax levy will appear on the May 2018 ballot. If the county tax levy is approved, revenue will begin to be collected in 2019.

As a township in Fayette County, Jefferson Township receives emergency medical services from the Fayette County EMS organization. The Jefferson Township Trustees are not satisfied with the emergency medical services that are provided by the Fayette County EMS organization. The Jefferson Township Trustees believe that the response time is too long and would like patients to be transported to a hospital in a neighboring county rather than to the Fayette County Memorial Hospital. Consequently, instead of receiving emergency medical services from Fayette County, the board of township trustees would like to provide ambulance and emergency medical services throughout the township. To pay the costs of providing emergency medical services to the township, the Jefferson Township Trustees approved a resolution to submit to township voters the question of whether to levy a tax in excess of the ten-mill limitation to provide for ambulance and emergency medical services throughout the township. The township tax levy will appear on the May 2018 ballot. If the township tax levy is approved, revenue will begin to be collected in 2019.

You have asked us to consider the following questions:

1. If a board of township trustees does not pay for emergency medical services that are provided by the county emergency medical services organization may the county emergency medical services organization cease providing emergency medical services to the township?
2. If a county tax levy for emergency medical services and a township tax levy for emergency medical services are approved by the voters, are township residents subject to both tax levies for emergency medical services?
3. If the township tax levy for emergency medical services is approved by the voters and the county tax levy for emergency medical services is not approved, will township residents be subject to a county tax levy for emergency medical services in the future?
4. Which person or entity determines whether the response time of the county emergency medical services organization is appropriate or reasonable?

Ceasing to Provide Emergency Medical Services in a Township

Your first question asks whether a county EMS organization may cease providing emergency medical services to a township if the board of township trustees does not pay for the emergency medical services that are provided by the county EMS organization. The answer to that question requires us to first determine the scope of a board of county commissioners' responsibility to provide emergency medical services to townships in the county. We must also determine whether a board of county commissioners may require a township that is located in the county to pay for emergency medical services that the county provides to the township. We address each of those issues separately.

A board of county commissioners is a creature of statute and has only those powers that are provided by statute, either expressly or by necessary implication. 1985 Op. Att'y Gen. No. 85-059, at 2-218. A board of county commissioners is not required to provide emergency medical services to the county, but may elect to do so under R.C. 307.05. 2001 Op. Att'y Gen. No. 2001-011, at 2-61. R.C. 307.05 authorizes a board of county commissioners to provide emergency medical services throughout the county by operating a county EMS organization or by entering into a contract with "one or more counties, townships, municipal corporations, nonprofit corporations, joint emergency medical services districts, fire and ambulance districts, or private ambulance owners" to furnish or obtain the services of ambulance or EMS organizations.

If a board of county commissioners elects to provide emergency medical services to the county under R.C. 307.05, the board shall provide those services to the entire county. 2001 Op. Att'y Gen. No. 2001-011, at 2-62 ("[a] county ... that provides emergency medical services pursuant to R.C. 307.05 ... may not exclude a portion of the county ... from the provision of such service, unless it is expressly authorized to do so" (footnote omitted)); 1985 Op. Att'y Gen. No. 85-059 (syllabus) ("[a] board of county commissioners which is providing ambulance and emergency medical services

pursuant to R.C. 307.05 may not exclude a portion of the county from the provision of such services”). Therefore, when a board of county commissioners provides emergency medical services throughout the county pursuant to R.C. 307.05, the board of county commissioners may not exclude a township located in the county from the provision of emergency medical services by the county EMS organization.¹

We now turn to the question of whether a board of county commissioners may require a township that is located in the county to pay for emergency medical services that the county provides to the township. When a board of county commissioners operates a county EMS organization, “the organization may be administered by the board, by the county sheriff, or by another county officer or employee designated by the board.” R.C. 307.05. In addition, a board of county commissioners that operates an EMS organization is required to adopt “[a]ll rules, including the determining of reasonable rates, necessary for the establishment, operation, and maintenance” of the county EMS organization. *Id.*

If a board of county commissioners contracts with another entity to furnish or obtain emergency medical services, the contract “shall include the terms, conditions, and stipulations as agreed to by the parties to the contract.” *Id.* The contract for emergency medical services

may provide for a fixed annual charge to be paid at the times agreed upon and stipulated in the contract, or for compensation based upon a stipulated price for each run, call, or emergency or the number of persons or pieces of apparatus employed, or the elapsed time of service required in such run, call, or emergency, or any combination thereof.

Id.

In 1988 Op. Att’y Gen. No. 88-042, the Attorney General considered whether R.C. 505.84 authorized a board of township trustees to charge an institution of the Department of Youth Services a fee for ambulance or emergency medical services provided by the township. At the time of the opinion, R.C. 505.84 provided, in pertinent part, “[a] board of township trustees may establish

¹ If a board of county commissioners wishes to provide emergency medical services to only a portion of the county, the board of county commissioners may do so by creating a joint emergency medical services district pursuant to R.C. 307.052. R.C. 307.052 provides, “[t]he boards of county commissioners of two or more counties may, by adoption of a joint resolution by a majority of the members of each such board, create a joint emergency medical services district for the purpose of providing emergency medical services to the district.” A joint emergency medical services district “shall be composed of all or any portions of the counties as are mutually agreed upon[.]” R.C. 307.052.

reasonable charges for the use of ambulance or emergency medical services.” 1988 Op. Att’y Gen. No. 88-042, at 2-203 (overruled, in part, on other grounds in 2005 Op. Att’y Gen. No. 2005-036) (emphasis omitted).² The Attorney General advised that the “general authority granted by R.C. 505.84 to establish charges for the use of ambulance or emergency medical services does not constitute the express statutory authority required for a township to impose a fee against a state institution[.]” *Id.* at 2-205. The Attorney General’s advice was based upon two principles. First, “[i]t is a general rule that a charge may not be made against a state agency except pursuant to clear statutory authority.” *Id.* at 2-203. The second principle is that “when the General Assembly has intended that public entities be subject to charges for services, it has expressly so stated.” *Id.*

In 2005 Op. Att’y Gen. No. 2005-036, at 2-373, the Attorney General addressed whether a board of township trustees may charge a county board of mental retardation and developmental disabilities (MRDD board) for the use of fire and rescue services and emergency medical services provided by a township fire district to a facility owned by the MRDD board. Expanding upon the advice provided in 1988 Op. Att’y Gen. No. 88-042, the Attorney General concluded that R.C. 505.84 “is insufficient authority for townships to charge other governmental entities for fire and rescue services, or for emergency medical and ambulance services.” 2005 Op. Att’y Gen. No. 2005-036, at 2-373 to 2-374 n.4. The Attorney General further advised that “[a]lthough 1988 Op. Att’y Gen. No. 88-042 dealt with a political subdivision charging a state agency, the same analysis applies to a political subdivision charging another local entity.” *Id.* at 2-374 n.5.

Accordingly, there must be clear statutory authority on the part of a board of county commissioners to require a board of township trustees to pay a fee for emergency medical services provided to a township by the county EMS organization. 2005 Op. Att’y Gen. No. 2005-036, at 2-373 and 2-374 n.4 and 5; *see also* 1988 Op. Att’y Gen. No. 88-042, at 2-203. A statute that authorizes the collection of a fee for services, without specifying that a political subdivision or other governmental entity is required to pay the fee, is not sufficient authority to impose that requirement on a political subdivision or governmental entity.

Applying those principles to R.C. 307.05, we conclude that the general authorization in R.C. 307.05 for a board of county commissioners to adopt “[a]ll rules, including the determining of reasonable rates, necessary for the establishment, operation, and maintenance” of the county EMS organization does not constitute the express statutory authority that is required to impose a fee against a political subdivision served by the county EMS organization. In contrast, R.C. 307.05’s authorization that a contract for emergency medical services between a board of county commissioners and a board of township trustees provide for “a fixed annual charge,” “compensation,” or “any combination thereof” is sufficient express statutory authority to impose a fee for emergency medical services against a political subdivision. Therefore, a board of county commissioners that

² The pertinent part of the current version of R.C. 505.84 provides “[a] board of township trustees may establish reasonable charges for the use of fire and rescue services, ambulance services, or emergency medical services.”

operates an emergency medical services organization to provide emergency medical services throughout the county under R.C. 307.05 may not require a township in the county to pay for those services, unless the board of county commissioners and the board of township trustees have entered into a contract under R.C. 307.05 whereby the board of county commissioners agrees to furnish emergency medical services to the township in exchange for the payment of a fee.

Returning to your first question, insofar as the Fayette County Board of Commissioners operates the Fayette County EMS organization to provide emergency medical services throughout the county pursuant to R.C. 307.05, emergency medical services shall be provided to each township in the county. The board of county commissioners and the board of township trustees have not entered a contract regarding the provision of emergency medical services to the township by the Fayette County EMS organization. Absent a contract between the Fayette County Board of Commissioners and the Jefferson Township Board of Trustees, the board of township trustees cannot be required to pay a fee for emergency medical services provided by the Fayette County EMS organization. Accordingly, if the Jefferson Township Board of Trustees does not pay for emergency medical services that are provided by the Fayette County EMS organization, the Fayette County EMS organization may not cease providing emergency medical services to the township.

Levying County and Township Taxes for Emergency Medical Services against Taxable Property in the Township

We now turn to your second and third questions. Your second question asks whether township residents are obligated to pay a county tax levy for ambulance and emergency medical services and a township tax levy for ambulance and emergency medical services if the tax levies are approved by the electors in the May 2018 election. The resolutions adopted by the board of county commissioners and the board of township trustees indicate that the county tax levy and the township tax levy are proposed pursuant to R.C. 5705.19(U) and R.C. 5705.191. R.C. 5705.19(U) authorizes a board of county commissioners or a board of township trustees, as the taxing authority of a county and a township, respectively, to adopt a resolution stating that the amount of taxes that may be raised within the ten-mill limitation will be insufficient and that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of “providing ambulance service, emergency medical service, or both[.]” *See generally* R.C. 5705.01(A) (defining “subdivision” to include, among others, a county and a township); R.C. 5705.01(C) (defining “taxing authority” as the board of county commissioners for a county and the board of township trustees for a township). Similarly, R.C. 5705.191 authorizes a board of county commissioners or a board of township trustees to levy a tax in excess of the ten-mill limitation “for any of the purposes in [R.C. 5705.19], or to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals[.]”

When a board of county commissioners or a board of township trustees levies a tax in excess of the ten-mill limitation under R.C. 5705.19(U) or R.C. 5705.191 for the purpose of providing ambulance and emergency medical services to the county and township, the tax shall be levied on the taxable property within the county or township, as appropriate. *See* R.C. 5705.03(A) (“[t]he taxing authority of each subdivision may levy taxes annually ... on the real and personal property *within the*

subdivision” (emphasis added)); R.C. 5705.26 (“if the majority of the electors voting on a levy authorized by [R.C. 5705.19-.25] vote in favor of such levy at such election, the taxing authority of the subdivision may levy a tax within the subdivision”). In addition, Section 2 of Article XII of the Ohio Constitution commands “[l]and and improvements thereon shall be taxed by uniform rule according to value[.]” This means that a county property tax for ambulance and emergency medical services shall be levied at the same rate throughout the entire territory of the county and a township property tax for ambulance and emergency medical services shall be levied at the same rate throughout the entire territory of the township. 2015 Op. Att’y Gen. No. 2015-010, at 2-115 (“[t]he Ohio Constitution thus requires each tax levy to apply uniformly throughout the territory of the taxing district”); 1946 Op. Att’y Gen. No. 1398, p. 791, at 792 (“the county having elected to finance its memorial by a voted tax, this tax, because of the ‘uniform rule’ requirement of Section 2 of Article XII of the Ohio Constitution, must be levied against all of the taxable property throughout the entire county, or, in other words, the tax must be levied against the taxable property in all of the subdivisions in the county”). Therefore, if a county tax levy for ambulance and emergency medical services and a township tax levy for ambulance and emergency medical services are approved by the electors in the May 2018 election, both tax levies may be imposed on taxable property in the township.³

Your third question asks whether township residents are subject to a county tax levy for emergency medical services in the future, if, in the May 2018 election, the township tax levy for emergency medical services is approved by the voters and the county tax levy for emergency medical services is not approved. The approval and imposition of a tax levy for emergency medical services by a board of township trustees does not exempt taxable property in the township from being subject to the imposition of a county tax levy for the same purpose. 1982 Op. Att’y Gen. No. 82-063, at 2-179 n.2 (“[a]ny authority to levy taxes which one taxing authority, such as a board of township trustees, has been granted is not per force destroyed by the creation of a power in a different taxing

³ A board of county commissioners may not levy a property tax for the provision of ambulance and emergency medical services on only a portion of the county with the intention that the county will provide those services to only a portion of the county, unless there is express statutory authority for the board of county commissioners to do so. The only statutory authority for a board of county commissioners to provide emergency medical services to a portion of the county is R.C. 307.052, which authorizes a board of county commissioners to join one or more other counties in the creation of a joint emergency medical services district. A joint emergency medical services district “shall be composed of all or any portions of the counties as are mutually agreed upon[.]” R.C. 307.052. Consequently, if a joint emergency medical services district is created under R.C. 307.052, the joint board of county commissioners of the counties that comprise the district may levy a tax in excess of the ten-mill limitation only on property that is part of the district. *See generally* R.C. 5705.01(A) (a joint emergency medical services district is a “subdivision” for the purpose of R.C. Chapter 5705); R.C. 5705.01(C) (for the purpose of R.C. Chapter 5705, “the joint board of county commissioners of all counties in which all or any part of the district lies” is the “taxing authority” for a joint emergency medical services district).

authority to tax for the same purpose”); 1946 Op. Att’y Gen. No. 1398, p. 791, at 793 (“a tax voted by the electors of a county under [G.C. 3059, *et seq.*], for the purpose of establishing a county memorial ... should be levied against the taxable property throughout the entire county, and the fact that one of the townships in the county may have issued voted bonds for the purpose of establishing a township memorial, will not exempt the taxable property in such township from the county levy”). Accordingly, the fact that a township tax levy for the provision of ambulance and emergency medical services has been approved by the electors of the township and imposed upon taxable property in the township does not preclude the board of county commissioners of the county in which the township is located from imposing its own tax levy upon taxable property located in the county for the same purpose. Therefore, a county tax levy for ambulance and emergency medical services may be imposed on taxable property in the township in the future even if, in the May 2018 election, a township tax levy for ambulance and emergency medical services is approved by the electors and a county tax levy for ambulance and emergency medical services is not approved.

Our conclusions with respect to your second and third questions show that township residents may be required to pay a county tax levy for the provision of ambulance and emergency medical services throughout the county and a township tax levy for the provision of ambulance and emergency medical services throughout the township. However, a taxing authority may levy a tax only if, and to the extent that, it can demonstrate that there is a need for the tax. *See* R.C. 5705.341 (“nothing in [R.C. 5705.341] or any section of the Revised Code shall permit or require the levying of any rate of taxation, whether within the ten-mill limitation or ... in excess of the ten-mill limitation, unless such rate of taxation ... is clearly required by a budget of the taxing district or political subdivision ... or by other information that must be provided under [R.C. 5705.281] if a tax budget was waived”); *Vill. of S. Russell v. Budget Comm’n*, 12 Ohio St. 3d 126, 132, 465 N.E.2d 876 (1984) (a county budget commission’s review of whether a tax levy is “properly authorized” includes a determination of whether the rate of taxation is “clearly required” by the budget of the political subdivision or taxing district); 1982 Op. Att’y Gen. No. 82-063, at 2-179 n.2 (“any authority to levy taxes exists only so far as a need can be shown”). A tax levied for the purpose of providing ambulance and emergency medical services may be reduced, and, if the taxing authority determines, by resolution, that it is unnecessary to continue the tax, the tax may be terminated or permanently reduced. R.C. 5705.19(YY)(4).

To avoid or minimize duplicative services and taxation, the Fayette County Board of Commissioners and the Jefferson Township Board of Trustees may wish to change the manner in which ambulance and emergency medical services are provided in their respective territories. For example, to provide emergency medical services throughout the county, the board of county commissioners may use a combination of the methods set forth in R.C. 307.05. *See* 2001 Op. Att’y Gen. No. 2001-011, at 2-62. If emergency medical services are provided throughout the township by the Jefferson Township Board of Trustees and the Fayette County Board of Commissioners provides emergency medical services throughout the county, the Fayette County Board of Commissioners may enter into a contract under R.C. 307.05 with the Jefferson Township Board of Trustees, whereby the Jefferson Township Board of Trustees assumes the board of county commissioners’ responsibility to provide emergency medical services in the portion of the county that encompasses the township’s territory. 2001 Op. Att’y Gen. No. 2001-011, at 2-62. The Fayette County EMS organization would

not be required to respond to calls in Jefferson Township. Under that arrangement, the board of county commissioners and the board of township trustees could agree that the board of county commissioners will pay the township for emergency medical services provided by the township. If the parties agree that the county will pay the township for the provision of emergency medical services in the township, the township tax levy for ambulance and emergency medical services may no longer be necessary or a reduction in the millage rate may be required. Presumably, if the service area of the Fayette County EMS organization is reduced, revenue from the county ambulance and emergency medical services tax levy may be available to make payments to the township under the contract.

Alternatively, if the Fayette County Board of Commissioners joins with another board of county commissioners to form a joint emergency medical services district under R.C. 307.052, the district may be composed of the entire territory of Fayette County, except for Jefferson Township. The joint board of county commissioners of the joint emergency medical services district, as the taxing authority for the district, may levy a tax in excess of the ten-mill limitation for the purpose of providing ambulance and emergency medical services to the district. Under those circumstances, Fayette County may cease providing emergency medical services throughout the county and a tax levy imposed by the Fayette County Board of Commissioners for the purpose of providing ambulance and emergency medical services throughout Fayette County will no longer be necessary and may be discontinued. If Jefferson Township is not part of the territory of the joint emergency medical services district, a property tax levied by the joint board of county commissioners of the joint emergency medical services district may not be imposed on the taxable property in Jefferson Township.

Evaluation of Reasonableness of Response Time

Your final question asks which person or entity determines whether the response time of the county emergency medical services organization is appropriate or reasonable. A county EMS organization's response time involves the amount of time it takes for the EMS organization to dispatch emergency medical services personnel, for the personnel to arrive at the scene of the emergency, and for a patient to be transported to a medical facility for care, if appropriate. You ask whether an EMS organization provides proper service if the organization's response time exceeds fifteen minutes. The aspect of response time at issue in your letter appears to be the amount of time it takes for the EMS organization to dispatch emergency medical services personnel and for the personnel to arrive at the scene of the emergency.

No provision in R.C. Chapters 4765 (division of emergency medical services) and 4766 (medical transportation board) or 11B Ohio Admin. Code Chapters 4765 (state board of emergency medical, fire, and transportation services) and 4766 (medical transportation board) establishes an amount of time in which an EMS organization shall respond to a call for assistance or identifies a person or entity that is expressly charged with determining whether an EMS organization's response time is reasonable. Nevertheless, the response time of a county EMS organization may be evaluated through the organization's peer review and quality assurance programs. *See generally* 2013 Op. Att'y Gen. No. 2013-028, at 2-287 (explaining "peer review" of services provided by an EMS organization). Each EMS organization is required to "implement ongoing peer review and quality

assurance programs designed to improve the availability and quality of the emergency medical services” provided by the organization. R.C. 4765.12(B).

In addition, the response time of a county EMS organization may be evaluated by the State Board of Emergency Medical, Fire, and Transportation Services. Every EMS organization is required to submit data and information concerning the delivery of emergency medical services to the State Board of Emergency Medical, Fire, and Transportation Services for inclusion in the emergency medical services incident reporting system. R.C. 4765.06(A); 11B Ohio Admin. Code 4765-4-03(A). The State Board of Emergency Medical, Fire, and Transportation Services “shall use the EMS incident reporting system to collect and analyze data that is necessary to evaluate the delivery of emergency medical services within Ohio.” 11B Ohio Admin. Code 4765-4-02(B). The State Board of Emergency Medical, Fire, and Transportation Services also “[s]erve[s] as a statewide clearinghouse for discussion, inquiry, and complaints concerning emergency medical services.” R.C. 4765.10(A)(4). The Board may “[i]nvestigate complaints concerning emergency medical services and emergency medical service organizations as it determines necessary[.]” R.C. 4765.10(B)(1).⁴

Conclusions

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

1. A board of county commissioners providing emergency medical services throughout the county pursuant to R.C. 307.05 may not exclude a township located in the county from the provision of emergency medical services.
2. A board of county commissioners that operates an emergency medical services organization to provide emergency medical services throughout the county under R.C. 307.05 may not require a township in the county to pay for those services, unless the board of county commissioners and the board of township trustees have entered into a contract under R.C. 307.05 whereby the board of county commissioners agrees to furnish emergency medical services to the township in exchange for the payment of a fee.
3. If a county tax levy for ambulance and emergency medical services and a township tax levy for ambulance and emergency medical services are approved by the electors in the May 2018 election, both tax levies may be imposed on taxable property in the township.

⁴ Complaints alleging a violation of R.C. Chapter 4765, and rules promulgated under that chapter, or a violation of state and regional trauma triage protocols shall be investigated by the State Board of Emergency Medical, Fire, and Transportation Services. R.C. 4765.101(A); 11B Ohio Admin. Code 4765-14-03(C).

4. A county tax levy for ambulance and emergency medical services may be imposed on taxable property in the township in the future even if, in the May 2018 election, a township tax levy for ambulance and emergency medical services is approved by the electors and a county tax levy for ambulance and emergency medical services is not approved.
5. The duplication of ambulance and emergency medical services and taxes for ambulance and emergency medical services may be avoided or minimized if the board of county commissioners and the board of township trustees enter into a contract for emergency medical services under R.C. 307.05, or if, pursuant to R.C. 307.052, the board of county commissioners forms a joint emergency medical services district that does not include the territory of the township.
6. The response time of a county emergency medical services organization may be evaluated by the organization's peer review and quality assurance programs or the State Board of Emergency Medical, Fire, and Transportation Services.

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