

135<sup>th</sup> GA | 2023-2024

# Legislative Priorities



*Protecting and promoting  
township government in Ohio  
since 1928.*



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# OVERVIEW

## History of Townships

In Ohio, the township predates our state government. The townships' size and shape were determined by the Congressional Acts, which established the various land grants. Within each of the Ohio land grants, Congress set aside sections of land for the use of schools and the support of religious institutions.

As the Ohio territory became populated, it was only natural that the surveyed townships should become the basic unit of local government. Townships were responsible for caring for the poor, maintaining roads, and preserving the peace. In 1804, the elected officials of a township consisted of three trustees, a clerk, two overseers of the poor, and a sufficient number of supervisors of the highway, in addition to justices of the peace and constables. A township treasurer and assessor were later added.

Today, just as in 1804, the township is a political subdivision of the state. Three trustees and a fiscal officer, each elected, administer our townships today. All townships have the responsibility of maintaining roads and preserving cemeteries. Townships have discretionary authority to provide optional services such as fire and police protection, emergency medical services, waste management, senior service centers, parks and recreational opportunities, and zoning.

Townships are statutory governments and can only do what the Ohio Revised Code permits or inherently implies. The 1,308 townships in Ohio, despite having the same governmental structure, are all unique. Like any organization or unit of government, a township is what its residents make it. The services a township provides are driven by the people and businesses it serves.

## Funding

Tax money is distributed to townships through the collection of: inside millage; levies; fixed funding; pass along taxes; and other taxes/sources where applicable. The majority of township revenue comes from the property tax and state/local tax sharing. It is important to note that many of these property tax levy funds are restricted by the Ohio Constitution and cannot be used for general purposes. The OTA supports revisiting constitutional changes that would allow a percentage of levy proceeds to be used for administrative purposes.

Fixed funding sources include: property tax rollbacks; motor vehicle fuel tax; motor vehicle license fee; kilowatt hour & natural gas distribution taxes; tangible personal property (TPP) tax reimbursement; Local Government Fund (LGF) and the extra payment to townships that was codified in HB 49 of the 132<sup>nd</sup> GA. Pass-along taxes and fees could include a lodging tax and a permissive motor vehicle license tax.

Other sources of revenue could include cigarette license fees; liquor permit fees; solid waste host community fees; construction & demolition debris host community fee; ambulance or emergency medical services fee; false alarm fee; JEDDs or JEDZs payments; and grants.

**The Ohio Revised Code allows for two types of township government - statutory and limited home rule.**

Most townships fall under the statutory form of government and thus have only those powers, duties, and authorities provided in the Ohio Revised Code.



# Authority of Townships

In 1991, the Ohio General Assembly authorized townships that met certain requirements to adopt limited home rule (R.C. Ch. 504). Over the last 30+ years, the basic concept of township home rule has not changed much but there have been several technical changes to R.C. Ch. 504. Today, there are 34 townships that have the limited home rule form of government.

Ohio Revised Code Section 505.04 defines the authority provided to townships that adopt the limited home rule form of government. That statute states, in part, that a township that adopts limited home rule may “. . . exercise all powers of local self-government within the unincorporated area of the township, other than powers that are in conflict with the general laws . . .” The language utilized in this grant of authority is significant because it is very similar to the language found in the Ohio Constitution which grants home rule authority to municipalities. (See Ohio Constitution, Article XVIII, Sections 3 and 7.) This is important because there are a large number of court cases which interpret this grant of authority as applied to municipalities. For guidance, limited home rule townships can review the cases interpreting municipal home rule authority, and, as long as the subject matter of the case does not deal with an area within which home rule townships have no authority, in many cases, apply the findings in these cases to home rule townships.

Following is a list of acts or enterprises in which limited home rule townships can engage based upon court cases applicable to municipal home rule and statutory provisions:

- Animal control regulations
- Abating noise nuisances
- Predatory lending prohibitions
- Providing for water and sanitary sewer services
- Growth management and moratoria on development
- Use of preference points in township hiring
- Establishing standards for unregulated landfill operations



The OTA building is located in Jefferson Township, Franklin County.

# FINANCIAL PARTNERSHIP

## Increased Funding to LGF

Ohio relies on its local governments, particularly its 1,308 townships, for essential services to provide the quality of life that attracts and retains businesses and residents alike. Since 1936, the state has committed to providing revenue assistance to local governments for basic services the state does not, and simply cannot, provide. These services include road maintenance, fire and police protection, EMS, waste management, and cemetery care. This revenue assistance, otherwise known as the Local Government Fund (LGF), was reformulated 15 years ago to create a modified formula that would place 3.68 percent of the state's General Revenue Fund (GRF) taxes in the LGF. The formula is tied to the state's budget increases and decreases. Due to state budget shortfalls, changes were made in 2011, which ultimately cut the LGF in half. Yet, the state's Rainy Day fund is near its maximum legal limit, and the funding formula for the LGF has not been restored.

The LGF is one of the primary sources of revenue for townships, and the money received from the LGF goes toward the major responsibilities of townships. Due to the reduction in the LGF, tax policy changes at the state level and the elimination of other revenue streams, townships have been forced to reduce services, delay infrastructure improvements, and ask voters for additional property tax levies. **The OTA requests that the state restore the LGF to its previous committed level of 3.68 percent of the state's GRF.**

Beginning in CY 2015, townships received an additional \$10 million in revenue. Half of the \$10 million is divided so that each township in the state receives the same amount, and half is apportioned based on township road miles. The revenue was taken from the Local Government Innovation Fund (see SB 243 - 130th GA). In HB 64 (131st GA) and HB 49 (132nd GA) this annual \$10 million distribution to townships was continued for each of the state's fiscal years for which the respective budget applies. The distribution formula was unchanged. The revenue is diverted from the direct LGF distribution to municipal corporations and was placed into a newly created fund titled the Townships and Small Villages Fund.

Changes to state law over the last 15 years have slowly eroded basic funding sources upon which townships have come to rely. Townships have lost over \$24 million in Local Government Funding, \$30 million in tangible personal property revenue, and \$79 million in estate tax revenue. Yet, the cost of providing essential services has increased tenfold. **The OTA encourages the General Assembly to allocate additional revenue to the Townships and Small Villages Fund to be used by townships to maintain roads, provide safety services and care for parks and cemeteries.**

Finally, R.C. §5747.51 sets forth the process to apportion undivided local government funds. The maximum proportionate share of the county shall not exceed the numbers in the table below.

R.C. §5747.53 establishes the procedure for approving an alternative formula for undivided local government fund disbursements. The use of an alternative formula must be approved by all of the following: board of county commissioners, the legislative authority of the largest city located wholly or partially in the county with the greatest population and the majority of boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county, but do not have the greatest population. If a county adopts an alternative formula, the formula may be revised or repealed in the same manner by which it was adopted.

**The OTA encourages the General Assembly to establish a new default formula for determining the share allocated to each political subdivision from a county's undivided Local Government Fund distribution and to adjust the approval process for an alternative formula.** For approval of an alternative formula, we recommend a process whereby 75 percent of the political subdivisions within a county must approve the use of an alternative LGF distribution formula and use factors such as property wealth ratio, population density, population, taxable value, taxable value per capita and per capita income to determine allocation. This would be fairer and more equitable to townships than the current processes in the Ohio Revised Code.

PERCENTAGE OF MUNI. POPULATION WITHIN COUNTY	PERCENTAGE SHARE OF COUNTY SHALL NOT EXCEED
Less than 41%	60%
41% - 80.99%	50%
81% or more	30%
In a county with a population less than 100,000, at least 10% must go to townships.	

## Apportionment of Health District Costs

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The public health system in Ohio is comprised of the Ohio Department of Health (ODH), local health departments, and other partners, such as healthcare providers and public health associations. Depending on the type of health district, funding comes from the support of their community through levies, general operating funds, contracts, county government, and inside millage of townships and municipalities, pursuant to R.C. §3709.28(C).

For townships, 40 of Ohio's general health districts still rely heavily on townships' inside millage to fund operations. The reduction in township revenue streams over the last few years has made the mandated funding of health districts even more difficult. Should a district want to increase its budget, a request is made to the county budget commission, and if the budget commission agrees with the district's request, the county auditor apportions the increase to the townships and municipalities.

There has to be a better way to fund public health in Ohio. Inside millage in townships is generally split between the general and the road funds. Revenue placed in the road fund may only be used on township roads; thus the township's general fund must be used to pay the health district fees. **Sometimes townships' general funds are completely depleted by the assessment to the health districts. As previously mentioned, the reduction in the LGF has already caused a severe strain on the general funds of townships.**

What happens when a township does not have enough inside millage revenue to fund its share of the district's costs?

Pursuant to R.C. §3709.29, if the estimated amount of money necessary to meet the expenses of a general health district will not be forthcoming because the taxes within the ten-mill limitation will be insufficient, the board of health shall certify said fact to the board of county commissioners and the commissioners shall place a levy on the ballot at the next primary or general election to pay for the health district's expenses.

A recent opinion of the Attorney General (OAG 2016-002) addressed the impact of the general health district funding on townships. The Attorney General opined that general health districts must seek a levy when funding within the ten-mill limitation will be insufficient. The Attorney General further noted that county budget commissions should be mindful of the many other expenses of townships when considering the budget request of the general health district. However, Ohio law does not prevent the township general fund from being exhausted by the general health district assessment. The funding of general health districts should not prevent townships from carrying out their other legally mandated functions.

## Revenue Distribution for Wind & Solar Energy Projects

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In the 128<sup>th</sup> GA, the legislature passed SB 232, which, among other things, provided for tax exemptions for personal and tangible personal property of qualified energy projects. A qualified energy project includes wind and solar farms. Pursuant to R.C. §5727.25, the Director of the Ohio Department of Development shall notify the board of county commissioners when a proposed qualified energy project 20 mw or greater in capacity has submitted an application to the Agency requesting a tax exemption.

The board of county commissioners may grant or deny the tax exemption for all political subdivisions in the county. A project approved would then be required to make payment in lieu of taxes (PILOT) payments to local taxing districts based on nameplate capacity. The revenue is allocated by taxable value among taxing jurisdictions. Alternatively, the board of commissioners may declare the county an Alternative Energy Zone, which provides for a blanket exemption of taxes and allows the commissioners to request a PILOT payment to just the county. **The OTA respectfully requests the General Assembly alter the process for approving tax exemptions for qualified energy projects.** Additionally, the formula for revenue collected from such a project should be distributed in a different manner so that townships, which are the most impacted by these projects, receive a higher percentage of the PILOT revenue.



## Cemetery Funding

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Townships maintain over 2400 cemeteries in Ohio. Township cemetery law may generally be found in Chapter 517 of the Ohio Revised Code. Townships, per R.C. §517.11, are charged with the protection and preservation of cemeteries under their jurisdiction. If a public cemetery or a cemetery association wishes to have a board of township trustees take over responsibility of said cemetery, the board of trustees shall accept the transfer (R.C. §517.27). Furthermore, a municipal corporation may abandon a cemetery outside the boundaries of the municipality, and the trustees shall assume responsibility for the cemetery (R.C. §517.28).

In 2018, the General Assembly created the Cemetery Grant Program, that is managed by the Ohio Department of Commerce Division of Real Estate and Licensing. The grant program provides funds to registered cemeteries in Ohio, such as township cemeteries, to defray the costs of exceptional maintenance or training of cemetery personnel in the maintenance and operation of the cemetery. For FY 2023, over \$220,000 was requested by entities across the state, yet only \$104,000 was available. **The OTA requests additional funding be included in the Cemetery Grant Program line item to provide for more grant awards.**



## Cyber Security

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Cybersecurity has become increasingly more important to state and local governments. Townships are not immune to cyber attacks. Several years ago, a township in northeast Ohio was hit by a ransomware attack. Shortly thereafter, another and then another. As state and local governments continue to utilize online delivery for public services, it is crucial that they have the tools to ensure proper identification verification and upgrade outdated legacy systems that are not equipped to handle security threats.

The Ohio Cyber Reserve was created in 2019 to, in part, help local governments with cybersecurity vulnerabilities and provide recommendations to reduce cyber threats. More needs to be done. **The OTA requests additional funding for local governments to upgrade their technology to address the threat of cyber attacks.**

## Timely Collection & Remittance of Lodging Taxes

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Pursuant to R.C. §505.56, a board of township trustees may by resolution adopted by a majority of the members of the board, levy an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests. The board may establish all regulations necessary to provide for the administration and allocation of the tax. All funds arising from such an excise tax shall be deposited in the township treasury and may be expended for any lawful purpose. Some townships are experiencing a problem with hotels collecting and remitting the tax. **The OTA supports legislation that would provide more effective enforcement mechanisms and increase the penalties against lodging establishments for failure to collect and remit the tax to townships.**

Additionally, a tax disparity exists in Ohio when a consumer purchases a hotel room directly from a hotel and when a consumer purchases a hotel room through an online travel company (OTC). This disparity robs the state of Ohio and local jurisdictions, like townships, of essential revenue. In these transactions using out-of-state OTCs, a smaller amount of tax is remitted to state and local jurisdictions, even though the full amount of taxes are collected from the consumer. **The General Assembly should define clearly hotel intermediary in the Revised Code and define the price of a room for an overnight stay as the total amount paid by the customer for the room.**

## Revenue for Areas Impacted by Oil & Gas Development

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Many of the existing shale wells are located in townships. This has a significant impact on townships' roads, infrastructure, and services. A number of states that impose taxes or fees on oil and gas development allocate a portion of the revenue to local governments. Some states have even created trust funds to preserve a portion of the revenue for use after the boom has run its course. **The OTA encourages the Governor and the General Assembly to provide a revenue stream to local governments impacted to support the economic development occurring.**



## Host Community Fee for Waste

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Current law permits a township to charge up to 25 cents-per-ton for solid waste (R.C. §3734.57(C)) and only up to eight cents-per-ton for construction and demolition debris (C&DD) waste (R.C. §3714.07(C)). The amount of money coming back to a C&DD host community is significantly underfunded. C&DD facilities have a responsibility to the communities hosting them. The negative impacts of these facilities must be addressed. Damage to the roads surrounding a facility is the number one problem with C&DD facilities, but there are others, such as increased demand on a township's safety services, litter, and noise. The solid waste industry is required to take responsibility by giving the host community a twenty-five-cent fee and we believe the C&DD industry, which is also dumping in a public landfill, should do the same.

Furthermore, there are numerous exemptions to the community host fee in the solid waste law (R.C. §3734.57(D)). These include: Solid waste disposed of at a facility owned by the generator of the wastes when the solid waste facility exclusively disposes of solid wastes generated at one or more premises owned by the generator regardless of whether the facility is located on a premises where the wastes are generated;

Solid waste generated from the combustion of coal, or from the combustion of primarily coal, regardless of whether the disposal facility is located on the premises where the wastes are generated; and Solid waste that has asbestos or asbestos-containing materials or products disposed of at a construction and demolition debris facility that is licensed under Chapter 3714 of the Revised Code or at a solid waste facility that is licensed under this chapter.

**The OTA respectfully requests that the exemptions to the community host fee for solid waste disposal be removed. Furthermore, the OTA asks that the General Assembly increase the per ton fee that a host solid waste or C&DD community receives.**



# STRENGTHEN INFRASTRUCTURE

## Authority to Utilize Road Use Maintenance Agreements for All Industries

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Road Use Maintenance Agreements (RUMAs) are legal agreements between local governments and businesses outlining the responsibility for road construction and repairs resulting from excessive use and damage caused by those organizations' activities. These agreements come into play because parties to the RUMA understand that the existing infrastructure was not constructed to withstand the type and frequency of uses resulting from the activities related to the development operations. The agreements acknowledge that it is vital to have the roads and bridges constructed, repaired, and maintained in such a way as to meet the needs of current residents and the new development operations.

In June of 2010, the General Assembly enacted legislation requiring qualified energy projects with a nameplate capacity of five megawatts or greater to repair all roads, bridges, and culverts affected by the construction of the energy projects. (R.C. §5727.75(F)(4)) Parties involved may enter into an agreement regarding specific transportation plans, reinforcements, modifications, use and repair of roads, financial security to be provided, and any other relevant issue. In 2012, Ohio passed Senate Bill 315 (R.C. §1509.06(A)(11)(b)), which requires oil and gas well operators to enter into RUMAs or demonstrate a good-faith effort to do so, with local government entities. Similar agreements have been commonplace in coal-producing areas of the state for many decades.

The outward migration to the unincorporated areas has caused an increase of traffic on township roads, especially by heavy commercial vehicles. **Businesses that produce heavy truck traffic, such as mining, logging, CAFFOs, and solid waste to name a few, and do damage to township roads, should be required to enter into RUMAs.** As the exploration of the Marcellus and Utica Shale plays continue and more horizontal wells reach well completion, RUMAs or other agreements are needed to address the continued, increased volume of heavy truck traffic from the oil and gas industry on township roads, even after well completion.

## Affordable Water and Sewer

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All local governments should have the authority to offer water and sewer services to their residents. Facilities built wholly or partially with federal or state funds should be available to all who live in the service area regardless of the jurisdiction in which they reside. Municipalities should not require annexation in exchange for services, nor should residents of townships be forced to pay excessive charges for those services should the state or county require the resident to tap in. **The OTA supports legislation that would prohibit a municipal corporation from receiving water and sewer development funds from the state if they engage in such predatory practices.**



## Vehicle Weight Limits

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Township roads are susceptible to heavy damage. **Townships should be able to set weight limits on roads within their jurisdiction.** We respectfully request the legislature provide an efficient and cost-effective means for enforcement of such limits.

## Force Accounts Limits

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The limits on force account work (R.C. §5575.01) were last increased in 2003. Fuel and supply costs have increased significantly since 2003. The Ohio Department of Transportation is currently working on an Access Ohio 2040 plan. The plan recommends using Ohio Construction Price forecasts for inflation for 2011-2016 (which ranges from 4% to 5.5% annually) and then incrementally step-down inflation rate to 2.5 percent adjustment based on Consumer Price Index (CPI) history. Using similar rationale, **the OTA is requesting an increase in the force account limits to reflect the cost of doing business today. Furthermore, we respectfully request that the force account thresholds be indexed to the construction price index so that the force account limits keep pace with inflation.**

## Excavation in Township Road Rights-of-Way

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Townships may require a person or company to obtain a permit before excavating in a township highway or township right-of-way, except for an excavation to repair, rehabilitate or replace a pole already installed for the purpose of providing electric or telecommunications service. (R.C. §5571.16) While a permit may not be required for the excavation to repair, rehabilitate or replace a pole already installed, **the OTA recommends that a company provide verifiable notice of the excavation to the township fiscal officer at least three business days prior to the date of the excavation,** similar to what is required for an excavation project to install five or fewer poles for the purpose of providing electric or telecommunications service.



# ENHANCE DEVELOPMENT

## Annexation

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The annexation laws were greatly revised in the 124<sup>th</sup> General Assembly with the enactment of SB 5. Since then, experience has shown that the law needs to be refined. The OTA simply requests that the language in R.C. Chapter 709 reflect what was originally agreed to by all parties during the SB 5 negotiations. Specifically, township-owned land is being included in annexation petitions, and the township has no grounds for objection due to the township not being classified as an “owner” pursuant to the law. Additionally, when property is annexed under R.C. §709.023 (Type II) the land is to remain in the township, allowing the township to always collect inside millage on the territory that was annexed. Unfortunately, municipalities are using tax increment financing (TIF) and other tax diversion programs to divert the inside millage away from the townships. **The OTA respectfully requests that language be added to R.C. §709.023 to expressly prohibit any diversion of funds from townships when land is annexed under this provision.** Current annexation law defines “party or parties” for Type I and Type III annexations, yet Type II annexations were excluded from the definition. The OTA requests that R.C. §709.021 be amended to include Type II annexations when defining “party or parties.”

Additionally, **the OTA requests that municipalities be prohibited from adopting emergency ordinances pertaining to the zoning of property annexed pursuant to R.C. Chapter 709.023.** Currently, R.C. §709.023(C) states that if the territory proposed for annexation is subject to township or county zoning regulations at the time the expedited annexation petition is filed, the municipal corporation shall adopt an ordinance stating that, if the territory is annexed and the zoning use is changed whereby the use is clearly incompatible with the uses permitted under current county or township zoning regulations in the adjacent land remaining within the township, the municipal corporation will require the owner of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within the township. The clerk of the municipal corporation to which annexation is proposed shall file the ordinance with the board of county commissioners within 20 days. There are municipalities that are filing zoning use ordinances as emergency measures, thus avoiding the traditional thirty-day referendum period and thus not allowing adjacent landowners the opportunity to express concerns.

If a city, county, or the state owns land that is contiguous to the city, the city may petition to annex that land pursuant to R.C. §§709.13, 709.14, 709.15 and 709.16. If the territory is owned by the city or the state, the board of county commissioners must grant the annexation. There are no other standards that must be met for this annexation to occur. Whereas, other annexation procedures (Type I, II, III and majority-owned) have contiguity and process requirements that shall be met. **The OTA is requesting that the standards set forth in R.C. §709.023 for annexation apply to R.C. §§709.13, 709.14, 709.15 and 709.16 and that the county commissioners be given discretion to approve or deny the annexation petition.**

Additionally, while courts have previously disfavored “shoestring,” “corridor,” or “balloon on a string” connections for purposes of annexation, a recent Ohio Supreme Court case upended this tradition due to a provision added in R.C. §709.023, which sets a contiguity requirement of five percent for Type-2 annexations. The intention of this provision was to have the five percent contiguity standard apply along with the “balloon on a string” concept established in *Middletown v. McGee*. However, the Court found that because of the five percent standard, *Middletown v. McGee* was moot for purposes of Type-2 annexation, thereby allowing for the creation of uneven jurisdictions and annexations that would not have previously been permitted. **The OTA recommends that the General Assembly reconsider contiguity standards for purposes of Type-2 annexation.**

Finally, **the OTA requests that municipalities that annex territory that results in both sides of a township road being included in the municipality be required to take over maintenance responsibility of the road.**

## Detachment

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Just as annexation is skewed in favor of municipalities, so is detachment, the process by which a property owner may request to be removed from the corporation limits of a municipal corporation. **The OTA requests R.C. Ch. 709 be revised to more easily allow landowners to detach their property from a municipal corporation and reattach property to a contiguous township.**

## Subdivision Regulations

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Townships should be able to adopt their own subdivision regulations or, at the very least, propose changes to plat and subdivision regulations. A clear voice in the process is needed. **The OTA strongly recommends giving townships that adopt home rule authority under R.C. Chapter 504 the permissive authority to approve or reject all subdivision regulations within their jurisdiction.**

## Development Plans

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Townships are home to more than 35 percent of the state's population, and thus development activity - residential, commercial, and industrial - is happening in townships. Creating and maintaining development opportunities in Ohio is critical to the state's economy. Where services are available, townships are often the preferred location for new development. County engineers are required to approve all road infrastructure needs for any development in townships. **The OTA is requesting legislative timelines for the approval or denial of township road infrastructure projects by the county engineer.** We recommend a 30-day turnaround time for approval or denial of township road projects. Furthermore, should a project be denied, the county engineer should provide specific recommendations for changes. Should the township resubmit the project for approval with the recommended changes, the county engineer shall approve the project.

## Use of Household Sewage Systems

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The viability of township government depends on the ability of Ohioans to use household sewage treatment systems (HSTS). Townships that have not enacted limited home rule government pursuant to R.C. Ch. 504 do not have the ability to solely provide water and sewer services to their residents, thus the growth of townships depends on the availability of septic systems.

After many years of discussion and debate, new HSTS rules took effect Jan. 1, 2015. The final rules permit viable, working systems to be repaired rather than mandating replacement, and the rules provide for options regarding the type of system that may be used depending on the type of terrain and soil. These are important factors to maintain the viability of township government, as well as to ensure the cost-effectiveness of these systems to township residents.

Unfortunately, the new rules do not change current law relative to mandatory sewer system tap-ins. The OTA stands by its long-held belief that if a septic system is still functioning properly and is viable, a property owner should not be required to tap-in, regardless if a sewer system is abutting a person's property. As stated above, many municipalities require property owners that wish to receive municipal water and/or sewer services to annex to the municipality. **The OTA respectfully requests that an exemption be placed in statute prohibiting mandatory tap-in to a sewer system if a property owner's HSTS is viable and functioning properly.**







## Township Approval of Tax Incentives

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Ohio law provides local governments with a variety of economic development tools to encourage companies to site or remain in Ohio. Some of those tools include tax abatements, community reinvestment areas, enterprise zones, and tax increment financing (TIF) areas. Townships have the ability to utilize some of these tools, such as abatements and TIFs.

The concern for townships is when a county or municipality abates or diverts township property tax revenue. As previously mentioned, townships are dependent on property taxes. Any abatement or diversion creates a hole in township funding that requires the township to place an additional levy on the ballot or reduce services provided to residents. **The OTA encourages the General Assembly to review current tax incentives and provide townships with a stronger voice in the process.**

## Reimbursement of Levies

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In the 132nd GA (HB 69), legislation was passed and enacted to require the reimbursement of certain fire and EMS levies if the township is the entity providing the fire protection and emergency management services to the tax increment financing district created by a municipality that approves an incentive district TIF pursuant to R.C. §5709.40. An incentive-district TIF is defined as an aggregation of individual parcels comprising an area no larger than 300 contiguous acres or one that exhibits at least one characteristic of economic distress. Incentive-district TIFs can be commercial, residential in nature, or a combination of both. A municipality may also create a parcel TIF, which applies to a single parcel and generally is not permitted for residential uses unless the parcel is in a blighted area. **The OTA requests that the new levy reimbursement language enacted apply to single parcel TIFs created by a municipality that is serviced by a township fire or EMS department.**

## Zoning and Comprehensive Plans

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The economic growth in rural areas of Ohio has exploded from alternative energy to the recently announced Intel plant. While the growth is great for Ohio's economy, many township zoning resolutions and land use plans (if a township even has a land use plan) have not been updated since they were initially created. For example, the townships that surround the Intel location in Licking and Delaware Counties will inevitably face an influx of residential and commercial growth. Their outdated zoning resolutions may not allow for the development. **The OTA requests financial support from the state to assist townships in modernizing their zoning resolutions and land use plans.**



# PROVIDE FLEXIBILITY

## Competitive Bidding Limits

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Unlike other forms of local government, townships do not have a statutory requirement to bid on every single contract over a certain amount. Instead, particular sections of the Ohio Revised Code require townships to bid competitively, such as fire equipment, road machinery, and lighting districts. Most competitive bidding thresholds for townships are \$50,000. The high rate of inflation in the last two years has drastically reduced a township's buying power. **The OTA requests all competitive bidding thresholds be increased to \$100,000. Furthermore, we respectfully request that competitive bidding thresholds be indexed so that limits keep pace with inflation.**

## Noise Regulation

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A township may adopt a noise resolution to control noise that is generated within any area zoned for residential use or to which a D permit has been issued by the Division of Liquor Control. **The OTA requests that R.C. §505.172 be expanded to permit the regulation of noise in all areas of the township and include a specific exemption for agricultural activities from any noise resolution adopted by a township.**



## Cell Tower Placement

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Abundant use of cellular telephones has prompted communication companies to search constantly for prime locations to enhance communication. Townships currently have the authority to regulate the placement of cellular towers within residentially zoned areas. However, more and more problems are arising with the placement of towers on land that is zoned for agriculture or mixed-use. Ideally, **townships would like to regulate the placement of all cellular towers within their respective jurisdictions. Additionally, the OTA proposes that notice be given to all surrounding property owners and to the township officials prior to the erection of a cellular tower.**

## Registration of Rental Properties

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Many urban and suburban townships are struggling with the enforcement of zoning or property maintenance code violations on rental properties. While a municipality, through home rule, has the ability to require residential rental property owners to register with the municipality, a township does not have such authority. By having an up-to-date list of residential property owners, it ensures that a township is providing notification to the owner and not the person renting the property. It is worth noting that the State of Ohio requires residential property owners in certain counties to register with the respective county auditor for tax purposes (R.C. §5323.02). **The OTA encourages the General Assembly to pass legislation permitting a township to register residential rental property owners.**

## Prevailing Wage

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Ohio's prevailing wage law applies to construction projects undertaken by public authorities and requires that public authorities pay the local prevailing rate of wages to workers on the project. Ohio's prevailing wage rates vary from locality to locality and are based on collective bargaining agreements. While the 129th General Assembly raised the prevailing wage thresholds for most construction projects, roads were not included in the increase. **We respectfully request that road thresholds be increased to the same level as construction projects.**

## Discharging of a Firearm

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Ohio's landscape is changing, and the rural areas are fast becoming the center of the population shift in Ohio. There are approximately 20 townships in Ohio that have populations above 25,000 people in the unincorporated area and 50 townships with populations above 10,000. These population figures demonstrate that townships are not just the rural areas of vacant farmlands as they once were. Many Ohio townships have zoning regulations that permit up to two homes per acre, thus creating major safety concerns when a firearm is discharged. **The OTA proposes legislation that would put townships on equal footing as municipalities with language that would permit the adoption of firearm discharge regulations based on population and density within the township.** Additionally, **the OTA requests altering state law from "knowingly" discharging a firearm at an occupied structure to "negligently" in order to assist with enforcement.**

## Community Event Fee

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Large events cause financial hardship on a township without any chance of recouping costs. While called different things in different states, a fee or tax is collected upon the admission charge for the event. Events generally include theme parks, sporting events, live entertainment, fairs, and concerts. According to the Ohio Department of Taxation, 64 municipalities in Ohio currently charge an admission fee. **The OTA proposes legislation that would permit a township to levy an entertainment fee on events that take place within the township.**

*"Riverbend is owned and operated by a tax-exempt organization. As such, Anderson Township does not receive any property tax or other revenue (no JEDD) to support the provision of basic services including fire, EMS, and law enforcement. A ticket or entertainment tax would help to minimize the burden on the residents of townships where larger entertainment areas, such as Riverbend, are located."*

*-Vicky Earhart, Administrator  
Anderson Township  
(Hamilton Co.)*



## Community Courts

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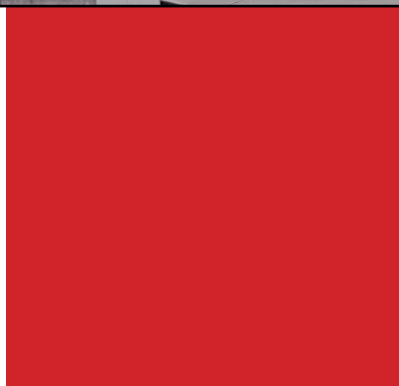
An urban township, as defined by R.C. Chapter 504, is a township that has adopted limited home rule government and has at least 15,000 people in the unincorporated territory of the township. Today, Ohio has 27 urban townships that govern more than 616,000 Ohioans.

Urban townships are larger in population than most cities and three times the population threshold (5,000) for a village to become a city. These townships have the sophistication and financial means to create and operate such a court or district. **The OTA firmly believes that urban townships should have the authority to have a community court or partner with a municipality or another urban township for a joint judicial district.**

## Use of Gas Tax Funds

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Pursuant to R.C. §5735.27 (A)(3)(d), a township may use gasoline tax funds for the planning, construction, and maintenance of suitable buildings for housing road machinery and equipment. A township may not use gas tax funds to purchase a building for said purpose. **The OTA requests that R.C. §5735.27 be amended to include the purchase of a suitable building for housing road machinery and equipment.** By allowing townships to purchase a building already constructed, such as a pole barn, a township could have more money to go towards maintaining roads.



# SUPPORT SAFETY SERVICES

## Tax Relief for Volunteers

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Townships depend highly on volunteers to provide safety services for their residents. Volunteer first responders save communities and states billions of dollars annually across the U.S. when compared to the cost of full-time paid professional forces. Unfortunately, increased costs of training and equipment discourage many individuals from volunteer service. **The OTA believes that some form of tax relief would be an excellent incentive for volunteers in safety services.** The tax relief could be a nonrefundable credit against the personal income tax for the firefighter, EMT, or law enforcement officer. The credit could be available to taxpayers who serve as a volunteer or paid volunteer firefighter, EMT, or auxiliary police officer in a township.

## Communication Technology

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The Ohio 9-1-1 Program Office coordinates and facilitates communication concerning 9-1-1 issues among state, federal, regional, and local 9-1-1 and public safety communications officials. Specifically, the office coordinates all Emergency Services Internet Protocol Network (ESInet) Steering Committee activities to facilitate Next Generation 9-1-1 (NG 9-1-1) state-level efforts within the scope of wireless 9-1-1. The implementation of NG 9-1-1 will provide citizens with advanced communication capabilities when calling for emergency services, including police, fire, and emergency medical services. Additional funding is needed to integrate NG 9-1-1. The current fee of 25 cents per month for each cellular telephone user in the state is not adequate. Furthermore, the 9-1-1 fee does not apply to wireline phones or voice-over-internet (VoIP) services.

Multi-Agency Radio Communication System (MARCS) is a 700/800 MHz radio and data network that utilizes state-of-the-art trunked technology to provide statewide interoperability in digital clarity to its subscribers throughout Ohio and a 10-mile radius outside of Ohio. The MARCS system provides statewide, secure, reliable public service wireless communication for public safety and first responders. There are currently over 100,000 voice units and over 1,800 mobile data units on the MARCS system, with over 1200 public safety/public service agencies statewide. Each radio costs a department \$2,500 and, depending on the volume of calls; a radio can have a life use of 10-20 years. Technology updates may dictate replacement even sooner. Current funding opportunities through the state only provide for the initial purchase of MARCS radios and not replacements or upgrades.

It is clear that a more robust communication system is needed in Ohio for the coordination of safety service operations. **The OTA supports the concept of a universal fee on all devices capable of accessing 9-1-1 with the revenue to be used for communication technology, including the implementation of NG 9-1-1, the operation of public safety answering point (PSAP) operation centers, the replacement of MARCS or other interoperable radios and the deployment and use of FirstNET.** By putting technology in the hands of all those responsible for the coordination of and response to emergencies, you ensure that lives will be saved.

APCO Project 25 (P25) is a worldwide standard defining public safety-grade two-way radio communications. Designed for extreme reliability in challenging environments, it's deployed across the world for mission-critical communications. All MARCS radios, by July 2025, will be required to prevent and detect unauthorized access into the system. Authentication will provide an additional layer of protection every time a radio registers to the system. Any unauthorized radio, without the correct key, will be denied access to the system, and an alert will be sent to the system manager. These mandates will cause many townships to purchase new radios or patches to reprogram existing radios. **The OTA requests additional state financial support to ensure reliable public safety radio communications.**

## Regulation of Certain Animals

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While the state recently enacted new restrictions on exotic animals and has laws on the books for more common animals (such as dogs), many species remain unregulated (such as certain breeds of monkeys). **The OTA recommends that the state enact certain public health and safety enforcement mechanisms for animals that fall outside of these categories by, for example, allowing a township to cite and fine an owner for allowing an animal out of their control.**



# ADDITIONAL CONCERNS

## Harmonization of Fire & Police Statutes

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The process for the appointment/removal of firefighting personnel in townships is different from the appointment/removal of police personnel. The main difference between the two sections is that a police chief serves at the pleasure of the board of township trustees, and a fire chief does not. Over the last few years, townships in three separate counties were faced with the difficult decision of removing their appointed fire chief. In each case, the removal process ended up costing the township hundreds of thousands of dollars in court costs and legal fees. **The OTA is seeking legislation that clarifies and streamlines the appointment and removal process of township fire personnel while maintaining statutory protections.**

## Public Works Grants

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For the last 30 years, the Public Works program has been one of the most productive, popular, and efficient state-local government partnerships ever initiated by the General Assembly. The program provides over \$150- \$175 million (increased to \$200 million in 2022) each year for the public works bond renewal to assist local governments with roads, bridges, and water projects.

While the OTA has routinely supported the program, our members have concerns with the general distribution of the revenue. The program has been much less beneficial to townships than to other local governments. For example, prior to the renewal attempt in 2005, townships only received 9 percent of the program's funds. **The OTA recommends guaranteeing revenue for townships within the 19 districts and changing the criteria to permit townships to receive more money.**



## Zoning/General Welfare

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A township is granted authority to adopt and enforce zoning resolutions by the General Assembly through R.C. Chapter 519. In the 125th General Assembly, the legislature gave and then attempted to take away broad authority for townships to pass zoning resolutions for the general welfare of the community, specifically in residential areas. Litigation has muddled the precise state of the law on this question. **The OTA proposes that townships be clearly given broader general welfare zoning authority to mirror municipal zoning authority.**

## Clarify Village Dissolution Process

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Village dissolution law was last updated in 2017, but with more complex dissolutions occurring since that time, additional questions and issues have been raised, including details on the handling of village debt and assets, decision-making throughout the process, etc. **The OTA recommends that the General Assembly, in consultation with the Auditor of State's office, review and update the process after a village dissolution is underway to address these new challenges.**



## Require Ballot Language to Reflect Taxable Value

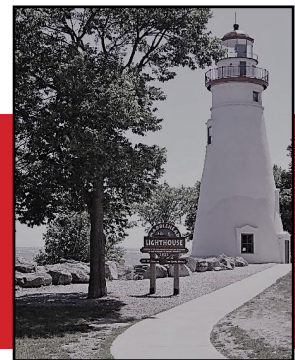
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In the 134th General Assembly, legislation was passed that drastically altered the form of election notices and ballot language for property tax levies. Ballot language must now include the township's total estimated annual revenue from the levy and must express the cost to the taxpayer per \$100,000 instead of \$100. Further, the cost per \$100,000 must now be based on true value as opposed to taxable value.

There is a clear difference between how property taxes are levied versus how they are paid. Certain differences among taxpayers, levies and properties mean the calculation of the actual taxes on individual property derived from a levy can vary significantly. Those differences include:

1. type of property;
2. use of property (such as CAUV, forestry/timber, and manufactured homes);
3. reduction factors that apply to fixed-rate levies or do not apply at all;
4. exemptions and any other discounts applicable to individual property taxpayers; and
5. state subsidies that apply to some levies and properties but not others.

The confusion created by the Ballot Uniformity and Transparency Act will no doubt lead to many township levies failing. **The OTA requests the repeal of changes made in HB 140 of the 134th General Assembly regarding election notices and ballot language for property tax levies.**



## Township Preservation Commission

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Today, Ohio municipalities may create preservation commissions which are tasked with preserving historic properties within the municipality. As utilized by a municipality, a preservation commission creates a district that has historical significance, such as a downtown area. The municipality requests the Ohio History Connection and the National Park Service to approve the area, based on the structures within the territory, as a historical preservation area. Municipalities that have historic preservation ordinances are eligible to participate in the Certified Local Government (CLG) Program through the Ohio History Connection. CLGs are eligible for federal grants to help carry out historic preservation activities. **The OTA requests that townships be permitted to create preservation commissions in order to preserve historic properties and have access to federal grants for such purpose.**

## Collective Bargaining

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Current law permits a township with a population less than 5,000 in the unincorporated territory to enter into collective bargaining agreements but does not require them to do so. The 5,000 population threshold in R.C. §4117.01(B) was established as a compromise between interested parties when the Public Employment Collective Bargaining chapter was first written into law. The agreement stated that municipal corporations and townships with less than 5,000 people, according to the most recent federal decennial census, would not be subject to the collective bargaining chapter of the Revised Code. **The OTA has consistently opposed collective bargaining requirements for townships with less than 5,000 people in the unincorporated territory and requests the General Assembly not enact any laws that would alter this section of the Code.**

## Authorizing Township Vehicle Plates

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While the state, counties, and municipalities are able to put plates specific to their jurisdiction on their vehicles, townships are not. With road maintenance being a major function of township government, having township-specific plates would help residents identify township vehicles on the road more easily. **The OTA recommends that the state make township labeled plates available.**

## Unemployment Compensation

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Currently, when a part-time township employee or township volunteer loses his/her full-time job, the township must pay part of the unemployment compensation even though the employment status with the township has not changed. Townships are primarily reimbursing employers and, pursuant to R.C. §4141.24(D)(1), costs for these employees cannot be charged to the mutualized account when the employer is a reimbursing employer. The township is then paying the salary, in the case of the part-time employee, and the unemployment compensation. **Townships should not be required to pay unemployment compensation to an employee or volunteer whose township employment status has not changed.**

# SUMMARY

## 01 FINANCIAL PARTNERSHIP

*Changes to state law over the last 15 years have slowly eroded basic funding sources upon which townships have come to rely to the tune of \$133 million.*

- **Restore the Local Government Fund** to 3.68 percent of the state's GRF.
- **Allocate additional revenue to the Townships and Small Villages Fund.**
- **Establish a new default formula** for determining the LGF share allocated to each political subdivision.
- **Alter the process for approving tax exemptions** for qualified energy projects.
- **Increase funding in the Cemetery Grant Program** line item to provide for more awards.
- **Allocate funding for upgrades to protect against cyber attacks.**
- **Provide for more effective enforcement mechanisms and increase penalties for failure to collect and remit lodging taxes.**
- **Provide an additional revenue stream** to communities directly impacted by oil and gas drilling.
- **Remove exemptions to the community host fee** for solid waste disposal and increase the per ton fee that a host community for solid waste and C&DD may receive.

## 02 STRENGTHEN INFRASTRUCTURE

*Ohio's townships are responsible for the maintenance of 41,387 miles of road, the most of any jurisdiction.*

- **Permit townships to require road use maintenance agreements** for businesses that produce heavy truck traffic.
- **Prohibit a municipal corporation** from receiving water and sewer development funds from the state if they engage in predatory practices.
- **Permit townships to set weight limits** on township roads.
- **Increase the force account limits for townships** to reflect the cost of doing business today.
- **Require companies provide verifiable notice** to the township fiscal officer at least three business days prior to excavating in a township road or township right-of-way.

## 03 ENHANCE DEVELOPMENT

*Townships in Ohio are home to 35 percent of the state's population.*

- **Amend Ohio's annexation law** to include Type II annexations when defining "party or parties" and specifically prohibit a municipality from diverting revenue from townships when land is annexed by Type II petition.
- **Revise R.. Ch. 709 to more easily allow land owners to detach property** from a municipal corporation.
- **Give townships that have adopted limited home rule authority the permissive authority** to approve or reject subdivision regulations.
- **Prohibit mandatory tap-in** to a sewer service if a property owner's HSTS is viable and functioning properly.
- **Review current tax incentive programs** and **provide townships with a stronger voice** in the process.
- **Require municipalities that create a single parcel TIF that is serviced by township safety personnel** to reimburse those township safety service levies.
- **Request financial state assistance in modernizing township zoning resolutions** and land use plans.

## 04 PROVIDE FLEXIBILITY

*Overall, townships provide local services to 53 percent of Ohio's population, while accounting for only 10 percent of expenditures and 15 percent of local taxes by general purpose governments.*

- **Increase competitive bidding thresholds** to \$100,000.
- **Permit townships to regulate** noise in all zoning districts within the township.
- **Permit townships to regulate** the placement of cellular towers within their jurisdiction.
- **Permit a township to register** residential rental property owners.
- **Increase the prevailing wage thresholds** for road projects.
- **Permit the adoption of firearm discharge regulations** based upon population and density.
- **Permit a township to levy an entertainment fee** on events.
- **Permit urban townships** to have a community court.
- **Allow gas tax revenue to be used to purchase** a suitable building for housing road machinery and equipment.

## 05 SUPPORT SAFETY SERVICES

*Townships depend highly on volunteers and part-time employees to provide safety services for their residents.*

- **Provide for a tax incentive** for volunteers in safety services.
- **Authorize and collect a universal fee** on all devices capable of accessing 9-1-1 and use revenue to purchase and upgrade communication technology.
- **Provide additional funding to township safety service operations** to deal with the opioid crisis.
- **Allow a township to cite and fine** an owner for allowing an animal out of their control.

## 06 ADDITIONAL CONCERNS

*Townships are creatures of statute and have only those authorities specifically or inherently granted to them by state law.*

- **Clarify and streamline the appointment and removal process** for township fire personnel.
- **Guarantee revenue for townships within the 19 public works districts** and alter project criteria to permit townships to receive more money.
- **Codify township zoning statutes** to state that townships have the ability to zone for general welfare purposes.
- **Clarify the processes and procedures** for village dissolutions.
- **Repeal the changes made in HB 140** regarding election notices and ballot language for property tax levies.
- **Permit the creation of township preservation commissions** in order to preserve historic properties.
- **Protect the exemption for townships** with a population of less than 5,000 from having to comply with collective bargaining requirements.
- **Make township labeled vehicle plates available.**
- **Eliminate the requirement that townships pay unemployment compensation to an employee or volunteer whose township employment status has not changed.**

# About the OTA

**The Ohio Township Association (OTA) was formed in 1928 for the purpose of promoting and preserving township government in Ohio. We do so through lobbying and education.**

There are 1,308 townships in Ohio, totaling 5,232 elected officials. There are three types of membership in the OTA: **active** (trustees and fiscal officers), **affiliate** (all other township employees), and **associate** (county officials, businesses, and any others interested in the township form of government and so invited by the County Township Association). The OTA has more than 9,000 members. Additional resources for township officials and information on membership benefits can be found at [ohiotownships.org](http://ohiotownships.org).

The OTA operates under the belief that township government is best suited to respond to the needs of a community. Its officials understand local problems and can devote more attention to individual concerns than the county, state, or federal levels of government. A township can do this at less cost and with a minimum of red tape.

The OTA informs its members through workshops, an annual conference and trade show, and regular publications.

Below is an overview of the OTA's services:

- Lobbying, Legislative Analysis, and Policy Development
- Training
- Communications
- Endorsed Programs
- Affiliate Associations

Today, the association represents 1,308 member townships. Headquartered in Jefferson Township in Franklin County, the OTA has six full-time employees and operates under the direction of four officers elected by the membership and a 16-member Board of Directors elected by the county executive committee members. In addition, the association has five standing committees that oversee specific aspects of its operations.

Benefits of active membership in the OTA include benefits of the services listed above; discounts to educational sessions; access to the OTA's regular publications; access to OTA partner programs, including the Ohio Township Association Risk Management Authority (OTARMA), the Public Employee Benefits Association (PEBA), CareWorksComp and CareWorks; and membership in the National Association of Towns and Townships (NATaT).

## OTA STAFF

**Heidi M. Fought, Executive Director**  
([fought@ohiotownships.org](mailto:fought@ohiotownships.org))

Heidi has been with the association for over 20 years. She is responsible for managing all aspects of the organization and reports to the OTA Board of Directors. She advocates for township issues with the Ohio General Assembly and the U.S. Congress. She represents the OTA on the boards of the National Association of Towns and Townships (NATaT) and the Ohio Township Association Risk Management Authority (OTARMA). She is a frequent speaker at county township association meetings and a contributor to OTA publications.

**Kelli Bailey, Office & Membership Coordinator**  
([bailey@ohiotownships.org](mailto:bailey@ohiotownships.org))

Kelli is the primary contact for membership. She is also responsible for managing the office and building in which the OTA is located.

**Carolyn Brown, Accounts Manager**  
([brown@ohiotownships.org](mailto:brown@ohiotownships.org))

Carolyn is responsible for preparing, recording, and processing all accounts payable, accounts receivables, monthly reconciliations & financial statements. She processes all payments and/or refunds for winter conference, membership, and other events held by the OTA.

**Nicole Jaros, Director of Communications**  
([jaros@ohiotownships.org](mailto:jaros@ohiotownships.org))

Nicole is the editor for the *Ohio Township News* magazine, the *Grassroots Clippings* newsletter, the County Memo, and other print items for the OTA. She also distributes the OTA's press releases.

**Tyler Lovelace, Public Relations & Events Coordinator**  
([lovelace@ohiotownships.org](mailto:lovelace@ohiotownships.org))

Tyler is the editor for the *Grassroots Clippings* newsletter, manages advertising for the *Ohio Township News* magazine, and administers the website and social media for the OTA. He assists in the planning and execution of meetings and events.

**Michael Zaky, Director of Education & Events**  
([zaky@ohiotownships.org](mailto:zaky@ohiotownships.org))

Michael is in charge of the planning and execution of OTA meetings and events throughout the year, including the Board of Director meetings and the annual Winter Conference. He coordinates the education platform for the OTA.



# BOARD OF DIRECTORS

## OFFICERS

Tim Lynch, President - Liberty Township/Seneca Co.  
Ed Huff, Jr., First Vice President - Brown Township/Darke Co.  
Scott Fabian, Second Vice President - Steubenville Township/Jefferson Co.  
Ron Miller, Secretary-Treasurer - Holmes Township/Crawford Co.

## DIRECTORS

Bob Entenmann, Washington Township/Richland Co.  
Daniel Frederick, Milan Township/Erie Co.  
Josh Gerth, Anderson Township/Hamilton Co.  
Ed Good, Mead Township/Belmont Co.  
Barbara Greuey, Malta Township/Morgan Co.  
Ellen Homan, Washington Township/Mercer Co.  
Larry Johns, Moulton Township/Auglaize Co.  
Carl Mangun, Augusta Township/Carroll Co.  
Scott Miller, Xenia Township/Greene Co.  
Sandra Reichley, Washington Township/Hocking Co.  
Gary Salmon, Oxford Township/Butler Co.  
Tom Shay, Braceville Township/Trumbull Co.  
Robert Trowbridge, York Township/Fulton Co.  
Mark Van Buren, Harrison Township/Licking Co.  
Cole Webb, Union Township/Lawrence Co.  
Steven Woolf, Clay Township/Montgomery Co.



The OTA operates under the direction of four officers elected by the membership and a 16-member Board of Directors, elected by the county executive committee members. In addition, the association has five standing committees that oversee specific aspects of its operations.





## **OHIO TOWNSHIP ASSOCIATION**

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