As Introduced

133rd General Assembly
Regular Session
2019-2020

H. B. No. 450

Representative Stephens
Cosponsors: Representatives Hoops, Ginter

A BILL

To amend sections 319.27, 321.06, 503.28, and 3313.28 and to enact section 117.171 of the Revised Code to require fiscal officers of certain political subdivisions to provide certificates of transition to their successors when leaving office and to modify language regarding the duty of a treasurer of a board of education to deliver to the treasurer's successor all papers related to the affairs of the district.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 319.27, 321.06, 503.28, and 3313.28 be amended and section 117.171 of the Revised Code be enacted to read as follows:

Sec. 117.171. (A) Before a county treasurer or fiscal officer leaves office, the county treasurer or fiscal officer shall prepare a certificate of transition, in the form and substance prescribed by the auditor of state, for the successor county treasurer or fiscal officer. For a county auditor, the
Certificate shall contain an inventory of items delivered in accordance with section 319.27 of the Revised Code and other information prescribed by the auditor of state. For a county treasurer, the certificate shall contain an inventory of items delivered in accordance with section 321.06 of the Revised Code and any other information prescribed by the auditor of state. For a township fiscal officer, the certificate shall contain an inventory of items delivered in accordance with section 3313.28 of the Revised Code and any other information prescribed by the auditor of state. For all other fiscal officers, the certificate shall contain an inventory of items, accounts, and any other information prescribed by the auditor of state. The county treasurer or fiscal officer shall sign the certificate. The certificate shall be considered certified by the county treasurer or fiscal officer and the signature of the county treasurer or fiscal officer on the certificate shall have the same effect as though made under oath. The county treasurer or fiscal officer shall retain one copy of the certificate and shall deliver one copy of the certificate to the successor county treasurer or fiscal officer.

(B) The auditor of state may test the accuracy of any certificate of transition described in this section and may report discrepancies or findings as described in sections 117.28 and 117.29 of the Revised Code.

(C) Before prescribing the inventory of items, accounts, and other information to be contained in the certificate of transition, the auditor of state shall solicit input from county.
treasurers and fiscal officers or from their affiliated groups.

(D) As used in this section, "fiscal officer" has the meaning defined in division (D) of section 5705.01 of the Revised Code.

Sec. 319.27. Upon going out of or suspension from office by the board of county commissioners, each county auditor shall deliver to his the auditor's successor or the appointee of the board, all documents, books, records, vouchers, papers, maps, and other property in his the auditor's hands belonging to the county, and in the case of the death of an auditor, such property shall in like manner be delivered by his the auditor's legal representatives. The county auditor shall include an inventory of the items delivered in accordance with this section in a certificate of transition under section 117.171 of the Revised Code.

Sec. 321.06. At the expiration of his the county treasurer's term of office or on his the treasurer's resignation or removal from office, the county treasurer shall deliver to his the treasurer's successor all moneys, books, papers, and other property in his the treasurer's possession as treasurer. In case of the death or incapacity of the treasurer, they shall be delivered over by is the treasurer's legal representatives. The county treasurer shall include an inventory of the items delivered in accordance with this section in a certificate of transition under section 117.171 of the Revised Code.

Sec. 503.28. All township officers shall deliver to their successors in office all books, records, documents, laws, obligations, papers, blanks, and all other articles and property belonging to their respective offices or deposited with them in their official capacity. Any person who has been a township
officer and refuses to deliver over such property, or any part thereof, shall forfeit not less than five nor more than fifty dollars, to be recovered by action, for the use of the township. The fiscal officer shall include an inventory of the items delivered in accordance with this section in a certificate of transition under section 117.171 of the Revised Code.

Sec. 3313.28. The treasurer of a board of education, at the expiration of the treasurer's term of office, shall deliver to the treasurer's successor all books and papers in the treasurer's hands relating to the affairs of the district, including educator licenses and copies thereof, and reports of school statistics, filed by teachers. The treasurer of a board of education shall include an inventory of the items delivered in accordance with this section in a certificate of transition under section 117.171 of the Revised Code.

Section 2. That existing sections 319.27, 321.06, 503.28, and 3313.28 of the Revised Code are hereby repealed.