

**As Reported by the House State and Local Government Committee**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**H. B. No. 450**

**Representative Stephens**

**Cosponsors: Representatives Hoops, Ginter, Wiggam, Hambley**

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**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 19  
accordance with section 319.27 of the Revised Code and other 20  
information prescribed by the auditor of state. For a county 21  
treasurer, the certificate shall contain an inventory of items 22  
delivered in accordance with section 321.06 of the Revised Code 23  
and any other information prescribed by the auditor of state. 24  
For a township fiscal officer, the certificate shall contain an 25  
inventory of items delivered in accordance with section 503.28 26  
of the Revised Code and any other information prescribed by the 27  
auditor of state. For a treasurer of a board of education, the 28  
certificate shall contain an inventory of items delivered in 29  
accordance with section 3313.28 of the Revised Code and any 30  
other information prescribed by the auditor of state. For all 31  
other fiscal officers, the certificate shall contain an 32  
inventory of items, accounts, and any other information 33  
prescribed by the auditor of state. The county treasurer or 34  
fiscal officer shall sign the certificate. The certificate shall 35  
be considered certified by the county treasurer or fiscal 36  
officer and the signature of the county treasurer or fiscal 37  
officer on the certificate shall have the same effect as though 38  
made under oath. The county treasurer or fiscal officer shall 39  
retain one copy of the certificate and shall deliver one copy of 40  
the certificate to the successor county treasurer or fiscal 41  
officer. 42

(B) The auditor of state may test the accuracy of any 43  
certificate of transition described in this section and may 44  
report discrepancies or findings as described in sections 117.28 45  
and 117.29 of the Revised Code. 46

(C) Before prescribing the inventory of items, accounts, 47  
and other information to be contained in the certificate of 48  
transition, the auditor of state shall solicit input from county 49

treasurers and fiscal officers or from their affiliated groups. 50

(D) As used in this section, "fiscal officer" has the 51  
meaning defined in division (D) of section 5705.01 of the 52  
Revised Code. 53

**Sec. 319.27.** Upon going out of or suspension from office 54  
by the board of county commissioners, each county auditor shall 55  
deliver to ~~his~~ the auditor's successor or the appointee of the 56  
board, all documents, books, records, vouchers, papers, maps, 57  
and other property in ~~his~~ the auditor's hands belonging to the 58  
county, and in the case of the death of an auditor, such 59  
property shall in like manner be delivered by ~~his~~ the auditor's 60  
legal representatives. The county auditor shall include an 61  
inventory of the items delivered in accordance with this section 62  
in a certificate of transition under section 117.171 of the 63  
Revised Code. 64

**Sec. 321.06.** At the expiration of ~~his~~ the county 65  
treasurer's term of office or on ~~his~~ the treasurer's resignation 66  
or removal from office, the ~~county~~ treasurer shall deliver to 67  
~~his~~ the treasurer's successor all moneys, books, papers, and 68  
other property in ~~his~~ the treasurer's possession as treasurer. 69  
In case of the death or incapacity of the treasurer, they shall 70  
be delivered over by ~~is~~ the treasurer's legal representatives. 71  
The county treasurer shall include an inventory of the items 72  
delivered in accordance with this section in a certificate of 73  
transition under section 117.171 of the Revised Code. 74

**Sec. 503.28.** All township officers shall deliver to their 75  
successors in office all books, records, documents, laws, 76  
obligations, papers, blanks, and all other articles and property 77  
belonging to their respective offices or deposited with them in 78  
their official capacity. Any person who has been a township 79

officer and refuses to deliver over such property, or any part 80  
thereof, shall forfeit not less than five nor more than fifty 81  
dollars, to be recovered by action, for the use of the township. 82  
The fiscal officer shall include an inventory of the items 83  
delivered in accordance with this section in a certificate of 84  
transition under section 117.171 of the Revised Code. 85

**Sec. 3313.28.** The treasurer of a board of education, at 86  
the expiration of the treasurer's term of office, shall deliver 87  
to the treasurer's successor all books and papers in the 88  
treasurer's hands relating to the affairs of the district, 89  
~~including educator licenses and copies thereof, and reports of~~ 90  
~~school statistics, filed by teachers.~~ The treasurer of a board 91  
of education shall include an inventory of the items delivered 92  
in accordance with this section in a certificate of transition 93  
under section 117.171 of the Revised Code. 94

**Section 2.** That existing sections 319.27, 321.06, 503.28, 95  
and 3313.28 of the Revised Code are hereby repealed. 96