

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**S. B. No. 244**

**Senator Rulli**

**A BILL**

To amend sections 319.27, 321.06, 503.28, and 1  
3313.28 and to enact section 117.171 of the 2  
Revised Code to require fiscal officers of 3  
certain political subdivisions to provide 4  
certificates of transition to their successors 5  
when leaving office. 6

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

**Section 1.** That sections 319.27, 321.06, 503.28, and 7  
3313.28 be amended and section 117.171 of the Revised Code be 8  
enacted to read as follows: 9

**Sec. 117.171.** (A) Before a county treasurer or fiscal 10  
officer leaves office, the county treasurer or fiscal officer 11  
shall prepare a certificate of transition, in the form and 12  
substance prescribed by the auditor of state, for the successor 13  
county treasurer or fiscal officer. For a county auditor, the 14  
certificate shall contain an inventory of items delivered in 15  
accordance with section 319.27 of the Revised Code and other 16  
information prescribed by the auditor of state. For a county 17  
treasurer, the certificate shall contain an inventory of items 18  
delivered in accordance with section 321.06 of the Revised Code 19

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

(B) The auditor of state may test the accuracy of any 39  
certificate of transition described in this section and may 40  
report discrepancies or findings as described in sections 117.28 41  
and 117.29 of the Revised Code. 42

(C) Before prescribing the inventory of items, accounts, 43  
and other information to be contained in the certificate of 44  
transition, the auditor of state shall solicit input from county 45  
treasurers and fiscal officers or from their affiliated groups. 46

(D) As used in this section, "fiscal officer" has the 47  
meaning defined in division (D) of section 5705.01 of the 48  
Revised Code. 49

**Sec. 319.27.** Upon going out of or suspension from office 50  
by the board of county commissioners, each county auditor shall 51  
deliver to ~~his~~ the auditor's successor or the appointee of the 52  
board, all documents, books, records, vouchers, papers, maps, 53  
and other property in ~~his~~ the auditor's hands belonging to the 54  
county, and in the case of the death of an auditor, such 55  
property shall in like manner be delivered by ~~his~~ the auditor's 56  
legal representatives. The county auditor shall include an 57  
inventory of the items delivered in accordance with this section 58  
in a certificate of transition under section 117.171 of the 59  
Revised Code. 60

**Sec. 321.06.** At the expiration of ~~his~~ the county 61  
treasurer's term of office or on ~~his~~ the treasurer's resignation 62  
or removal from office, the ~~county~~ treasurer shall deliver to 63  
~~his~~ the treasurer's successor all moneys, books, papers, and 64  
other property in ~~his~~ the treasurer's possession as treasurer. 65  
In case of the death or incapacity of the treasurer, they shall 66  
be delivered over by ~~is~~ the treasurer's legal representatives. 67  
The county treasurer shall include an inventory of the items 68  
delivered in accordance with this section in a certificate of 69  
transition under section 117.171 of the Revised Code. 70

**Sec. 503.28.** All township officers shall deliver to their 71  
successors in office all books, records, documents, laws, 72  
obligations, papers, blanks, and all other articles and property 73  
belonging to their respective offices or deposited with them in 74  
their official capacity. Any person who has been a township 75  
officer and refuses to deliver over such property, or any part 76  
thereof, shall forfeit not less than five nor more than fifty 77  
dollars, to be recovered by action, for the use of the township. 78  
The fiscal officer shall include an inventory of the items 79  
delivered in accordance with this section in a certificate of 80

transition under section 117.171 of the Revised Code. 81

**Sec. 3313.28.** The treasurer of a board of education, at 82  
the expiration of the treasurer's term of office, shall deliver 83  
to the treasurer's successor all books and papers in the 84  
treasurer's hands relating to the affairs of the district, 85  
including educator licenses and copies thereof, and reports of 86  
school statistics, filed by teachers. The treasurer of a board 87  
of education shall include an inventory of the items delivered 88  
in accordance with this section in a certificate of transition 89  
under section 117.171 of the Revised Code. 90

**Section 2.** That existing sections 319.27, 321.06, 503.28, 91  
and 3313.28 of the Revised Code are hereby repealed. 92