As Introduced

133rd General Assembly Regular Session 2019-2020

H. B. No. 450

Representative Stephens

Cosponsors: Representatives Hoops, Ginter

A BILL

То	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 and to modify language	6
	regarding the duty of a treasurer of a board of	7
	education to deliver to the treasurer's	8
	successor all papers related to the affairs of	9
	the district.	10

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

Section 1. That sections 319.27, 321.06, 503.28, and	11
3313.28 be amended and section 117.171 of the Revised Code be	12
enacted to read as follows:	13
Sec. 117.171. (A) Before a county treasurer or fiscal	14
officer leaves office, the county treasurer or fiscal officer	15
shall prepare a certificate of transition, in the form and	16
substance prescribed by the auditor of state, for the successor	17
county treasurer or fiscal officer. For a county auditor, the	18

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.	
and 117.23 of the hevited 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

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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
<u>treasurer's</u> term of office or on— <u>his</u> 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

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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 $_{7}$	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