



COUNTY ADVISORY BULLETIN

CAB

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BULLETIN 2013-02

JULY, 2013

NEW THREE YEAR AND PERMANENT DOG REGISTRATIONS

APPLICABLE LEGISLATION: Am. Sub. HB 59

REVISED CODE SECTIONS: ORC Sections 955.01, 955.05, 955.06, 955.07, 955.08, 955.09, 955.14 amended.

SPONSORS: Amstutz (Primary)

Reps. Anielski, Baker, Beck, Blair, Boose, Brown, Burkley, Conditt, Dovilla, Grossman, Hackett, C. Hagan, Hayes, Lynch, McClain, McGregor, Pelanda, Rosenberger, Ruhl, Sears, Sprague, Stebelton, Thompson

Sens. Beagle, Burke, Coley, Faber, Hite, Lehner, Oelslager, Peterson, Schaffer, Uecker, Widener

EFFECTIVE DATE: December 1, 2013 (for applicable sections)

BULLETIN SUMMARY

On December 1, 2013, new provisions of law dealing with dog registration fees included in the state budget bill, HB 59, will become effective. The new law will provide dog owners with the option of purchasing one-year, three-year, or permanent registrations for their animal beginning with the registration period beginning on December 1, 2013.

This County Advisory Bulletin (CAB) highlights changes in the law including the new three-year and permanent registration options, the establishment of registration fees, penalties for dog owners in non-compliance, and tips for implementing these changes.

Also included are two exhibits at the end of this CAB: 1), a list of the applicable Ohio Revised Code sections as amended (*See Exhibit A*); and 2), a sample resolution for

establishing registration fees that commissioners must pass by August 31st of this year (2013) and annually thereafter if the board seeks to change the fee from the prior year's amount (See *Exhibit B*).

BACKGROUND

While CCAO, the County Auditors Association of Ohio (CAAO), and the Ohio County Dog Wardens Association (OCDWA) opposed the inclusion of these changes in the state budget for a number of reasons relating to implementation and potential adverse impacts on registration compliance rates, the changes were included in the final version of HB 59. CCAO, CAAO, and OCDWA were successful in delaying the effective date until December 1, 2013, rather than the normal effective date of September 29, 2013.

OHIO'S DOG REGISTRATION LAW (PRIOR TO HB 59 EFFECTIVE DATE)

Annual Dog Registration and Kennel Registration

Under current law, owners of dogs three months or older must annually register their dog between the preceding December 1st and January 31st of the current year with the county auditor or persons authorized by the county auditor to sell and accept registrations.¹

Please note a board of commissioners may extend the period for the filing of annual dog registration applications by resolution.²

Similarly, every owner of a dog kennel must also annually register a kennel between the preceding December 1st and January 31st of the current year with the county auditor or persons authorized by the county auditor to sell and accept registrations.

Establishing a Dog Registration Fee and a Kennel Registration Fee

Under current law, the base minimum statutory fee for an annual dog registration is \$2.³ The base minimum statutory fee for an annual kennel registration is \$10.

However, if a board of county commissioners expects the cost of administering the dog laws in their respective county to exceed the total amount collected from such base fees, the commissioners may establish a higher annual dog and kennel registration fee by resolution, but must do so between February 1st and August 31st. Such increased

1 ORC Section 955.14(E).

2 ORC Section 955.01. Please note exceptions for animal shelters, assistance dogs, law enforcement canines, and dogs transferred to a nonprofit teaching or research institution or organization under ORC Sections 955.01(C) 955.011, 055.012, and 955.16 respectively.

3 ORC Section 955.01(A)(1); Under ORC Section 955.01(A)(2) A board of county commissioners may establish a registration fee higher than \$2 for dogs 9 months or older that have not been spayed or neutered, show or breeding dogs, or hunting dogs if certain conditions apply.

fees then will apply to the following registration period cycle of December 1st to January 31st.⁴

In practice, counties routinely adopt such rate increases as the base fee of \$2 and \$10 respectively, is woefully inadequate to fund the cost of administering Ohio's dog laws. Please note that if a board of county commissioners decides to increase such fees, the increase must be in the ratio of \$2 for an annual dog registration fee and \$10 for a kennel registration fee.

OSU College of Veterinary Medicine

If a board of county commissioners has increased the annual dog and kennel registration fees above the base \$2 and \$10 base minimum statutory fees, then on or before the March 1st of the following year, the county auditor must pay ten cents of each dog and kennel registration fee to the OSU College of Veterinary Medicine.

Penalties for Non-Compliance

If the application for an annual dog registration or an annual kennel registration is not filed and the registration fee not paid before January 31st of each year⁵, the county auditor assesses a penalty in an amount equal to the dog registration fee upon the dog owner which must be paid with the registration fee.

Records Retention

Under current law, a record of all certificates of registration issued and the applications for such registrations shall be kept by the auditor in a dog and kennel register for two years or until after an audit performed by the State Auditor.⁶

Dog Tags

The form, character and lettering of dog tags are established by the county auditor. Each year the tag must be a color distinctive from the previous year.⁷

HB 59 CHANGES TO OHIO'S DOG REGISTRATION

New Three Year and Permanent Registration Options

As mentioned above, HB 59 now allows dog owners the option of purchasing registrations for one or three years or a permanent registration. The base fee for such registrations is \$2 for each year of registration for a one year or three year registration

4 Again, unless such registration period has been extended under ORC Section 955.01.

5 Or a later registration date if so established by the board of county commissioners for dog registrations under ORC Section 955.01.

6 ORC Section 955.07.

7 ORC Section 955.08.

and \$20 for a permanent registration. Just as under current law, these base fees are similarly woefully inadequate to pay the county auditor and dog warden to administer Ohio's dog laws. Fortunately, a board of commissioners has the authority to increase the fees for such registrations. However, commissioners must do so between February 1st and August 31st.

In addition, while the current law applies such increases only to the following registration period, HB 59 allows the resolution increasing fees to specify the registration period or periods to which such increased fees apply. Thus, a board of commissioners will not need to pass an annual resolution increasing such fees if the board does not wish to change the fees from the prior year's established amounts. However, since this change in law becomes effective on December 1, 2013, boards of commissioners still must pass a resolution to set the fees for the one year as well as the new three year and permanent options by August 31, 2013, for the following registration period, assuming those fees are to exceed the base minimum statutory fees.

Establishing Dog Registration Fees and a Kennel Registration Fee

HB 59 also establishes ratios, similar to current law, for the cost of such multi-year registrations.⁸ Under the new law, an increase in fees must be in the ratio of \$2 for each year of a registration and \$20 for a permanent registration fee. Thus fees will be set based upon the county's annual registration fee and be a ratio of 3:1 for a three year registration and 10:1 for a permanent registration.

For example, if County A's current annual registration is \$12 and County A's Board of Commissioners decides not to increase or to stay with the \$12 per year fee, the Board would pass a resolution, prior to August 31st that establishes the following fees for one-year, three-year, and permanent dog registrations. *(See calculations below)*

	ORC Minimum Base Fee	Ratio (multiplier)	County A Fee (by resolution)
<i>One year registration</i>	\$2		\$12
<i>Three year registration</i>	\$6 (\$2 for each year of registration)	(\$12 x 3)	\$36
<i>Permanent registration</i>	\$20	(\$12 x 10)	\$120

Further, assume County B is also currently at \$12 for an annual registration fee, but County B's Board of Commissioners decides that, to administer the new multi-year options, the Board needs to increase the fee to \$14 per year of registration. The County B Board of Commissioners, prior to August 31st, must pass a resolution establishing the following fees for one-year, three-year, and permanent dog registrations. *(See calculations below)*

⁸ ORC Section 955.14 specifies that the registration for a kennel fee shall be in a ratio of \$10 for every \$2 of annual registration fee.

	ORC Minimum Base Fee	Ratio (multiplier)	County B Fee (by resolution)
<i>One year registration</i>	\$2		\$14
<i>Three year registration</i>	\$6 (\$2 for each year of registration)	(\$14 x 3)	\$42
<i>Permanent registration</i>	\$20	(\$14 x 10)	\$140

Please see *Exhibit B* for a sample resolution establishing such fees (using the sample of a \$14 one year registration).

OSU College of Veterinary Medicine

If a board of county commissioners has increased the annual dog and kennel registration fees above the base \$2 and \$10 base minimum statutory fees, then on or before the March 1st of the following year, the county auditor must continue to pay the OSU College of Veterinary Medicine ten cents for each one-year dog registration and kennel registration, but will also pay thirty cents for each three-year dog registration, and \$1 for each permanent dog registration to the OSU College of Veterinary Medicine.

Penalties for Non-Compliance

While the penalties for non-compliance have not changed, there is now some question as to what the actual penalty should be. Some have argued that if a dog was most recently registered for three years then the three year fee should be the amount of the penalty. Others contend that the county cannot assume an owner would register the dog for any longer than one year and thus the one-year fee should be the amount of the penalty. CCAO would advise counties to follow the latter approach and will be working with stakeholders to clarify this provision of law.

Records Retention

HB 59 now only requires a record of certificates issued and the applications for such registrations be kept by the county auditor in the dog and kennel register until after an audit by the State Auditor.

Dog Tags

The new law now allows the color of dog tags to be prescribed by the county auditor without the requirement that the tags be of a different color than that during the previous year.

Purchasing Tips

In addition, commissioners should expect county auditors and dog wardens to request the purchase of additional dog tags the next few years as they implement the new multi-year options. Wendy Oehlers, of **Online Dog Licensing**⁹, has offered various best practices going forward with the new multi-year options which include the following recommendations for the purchase of additional tags:

1-Year and 3-Year Metal Tags

1. There will be four active years of tags at any one time. All four tags should be different colors to maintain the visual check by the dog warden. Note: the four active tags will be the outgoing year's one-year and three-year and the incoming year's one-year and three-year.
2. Purchasing schedule
 - a. In 2013, purchase one set of 2014 tags and one set of 2016 tags.
 - b. In 2014, purchase one set of 2015 tags and one set of 2017 tags.
 - c. In 2015, purchase one set of 2018 tags and use the 2016's you have on hand.
 - d. In 2016, purchase one set of 2019 tags and use the 2017's you have on hand.
 - e. After the initial cost of purchasing an extra set of tags in 2014 and 2015, you will be back to purchasing one set of tags each year, the three-year tag.
3. Metal tags should continue to be stamped the same way you have in the past. For example:

2014 Ohio Dog	2016 Ohio Dog
00001	00001
Demo County	Demo County
4. Tags purchased as three-year tags will eventually be sold as one-year tags, so purchase the same number you normally would for each set of tags purchased. Eventually the number of tags you need to purchase will decrease.
5. Duplicates should be issued in the appropriate year/color. Don't forget to order blanks for each year. Durability may be an issue for three-year tags.

⁹ For more questions, contact Wendy Oehlers at **Online Dog Licensing** 1854 Far View Pl, Lancaster, OH 43130, Ph: 740-415-8858, Fx: 740-994-9258, www.OnlineDogLicensing.com.

Permanent Metal Tags

1. Permanent tags should **not** include a year. For example: Ohio Dog
P00001
Demo County
2. Tags should use a “P” as a prefix, similar to the “DD” for dangerous and “K” for kennel.
3. Tags should be color &/or shape distinct from the annual tags. This could be accomplished by using a stainless silver color or setting aside a color not to be used for annual tags for the next 20+ years. You might also choose a distinct shape for your permanent tags. (Note: many counties already use stainless steel Ohio shaped tag for assistance¹⁰ tags.)
4. Tags should be heavier gauge aluminum or stainless steel. If stainless steel is used, you may find that you need to assign a new tag number when issuing a duplicate instead of stamping out a duplicate.
5. Purchasing schedule
 - a. In 2013, purchase 1 set of permanent tags. Because the price of 10x annual fee will be a deterrent for many, **Online Dog Licensing** recommends purchasing 1/10th the number of annual tags. If you purchase 10,000 annual, you might purchase 1000 permanent to start. Note that these tags will be used over multiple years.
 - b. Going forward, purchase additional permanent tags annually as necessary. Remember to continue the existing sequence.

ACKNOWLEDGEMENTS

CCAO would like to thank the numerous individuals with the County Auditors Association of Ohio (CAAO) and the Ohio County Dog Wardens Association (OCDWA) for their efforts in drafting this County Advisory Bulletin.

¹⁰ Per ORC Section 955.011, when an application is made for registration of an assistance dog and the owner can show proof by certificate or other means that the dog is an assistance dog, the owner of the dog shall be exempt from any fee for the registration. Registration for an assistance dog shall be permanent and not subject to annual renewal so long as the dog is an assistance dog.

EXHIBIT A

OHIO REVISED CODE SECTIONS 955.01, 955.05, 055.06, 055.07, 055.08, 955.09 AND 955.14

AS ENACTED BY AM. SUB. HB 59 OF THE 130TH GENERAL ASSEMBLY

EFFECTIVE DECEMBER 1, 2013

Sec. 955.01. (A)(1) Except as otherwise provided in this section or in sections 955.011, 955.012, and 955.16 of the Revised Code, every person who owns, keeps, or harbors a dog more than three months of age, shall file, on or after the first day of the ~~preceding~~ applicable December, but before the thirty-first day of the applicable January ~~of each year~~, in the office of the county auditor of the county in which the dog is kept or harbored, an application for registration for ~~the following a period of one year, beginning the thirty-first day of January of that year~~ or three years or an application for a permanent registration. The board of county commissioners, by resolution, may extend the period for filing the application. The application shall state the age, sex, color, character of hair, whether short or long, and breed, if known, of the dog and the name and address of the owner of the dog. A registration fee of two dollars for each year of registration for a one-year or three-year registration or twenty dollars for a permanent registration for each dog shall accompany the application, ~~unless~~. However, the fee may exceed that amount if a greater fee has been established under division (A)(2) of this section or under section 955.14 of the Revised Code.

(2) A board of county commissioners may establish a registration fee higher than the one provided for in division (A)(1) of this section for dogs more than nine months of age that have not been spayed or neutered, except that the higher registration fee permitted by this division shall not apply if a person registering a dog furnishes with the application either a certificate from a licensed veterinarian verifying that the dog should not be spayed or neutered because of its age or medical condition or because the dog is used or intended for use for show or breeding purposes or a certificate from the owner of the dog declaring that the owner holds a valid hunting license issued by the division of wildlife of the department of natural resources and that the dog is used or intended for use for hunting purposes. If the board establishes such a fee, the application for registration shall state whether the dog is spayed or neutered, and whether a licensed veterinarian has certified that the dog should not be spayed or neutered or the owner has stated that the dog is used or intended to be used for hunting purposes. The board may require a person who is registering a spayed or neutered dog to furnish with the application a certificate from a licensed veterinarian verifying that the dog is spayed or neutered. No person shall furnish a certificate under this division ~~which~~ that the person knows to be false.

(B) If the application for registration is not filed and the registration fee paid, on or before the thirty-first day of the applicable January of each year or, if the board of county commissioners by resolution has extended the date to a date later than the

thirty-first day of January, the date established by the board, the auditor shall assess a penalty in an amount equal to the registration fee upon the owner, keeper, or harborer, which ~~must~~ shall be paid with the registration fee.

(C) An animal shelter that keeps or harbors a dog more than three months of age is exempt from paying any fees imposed under division (A) or (B) of this section if it is a nonprofit organization that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. ~~285~~ 2085, 26 U.S.C. 1.

Sec. 955.05. After the thirty-first day of January of any year, except as otherwise provided in section 955.012 or 955.16 of the Revised Code, every person, immediately upon becoming the owner, keeper, or harborer of any dog more than three months of age or brought from outside the state during any year, shall file like applications, with fees, as required by section 955.01 of the Revised Code, for registration for the current year. If ~~such~~ the application is not filed and the fee paid, within thirty days after ~~such~~ the dog is acquired, becomes three months of age, or is brought from outside the state, the auditor shall assess a penalty in an amount equal to the registration fee upon ~~such~~ the owner, keeper, or harborer, which ~~must~~ shall be paid with the registration fee. Thereafter, the owner, keeper, or harborer shall register the dog for a period of one year or three years or register the dog permanently as provided in section 955.01 of the Revised Code.

Every person becoming the owner of a kennel of dogs after the thirty-first day of January of any year shall file like applications, with fees, as required by section 955.04 of the Revised Code, for the registration of such kennel for the current calendar year. If such application is not filed and the fee paid within thirty days after the person becomes the owner of such kennel, the auditor shall assess a penalty in an amount equal to the registration fee upon the owner of such kennel.

Sec. 955.06. The owner, keeper, or harborer of a dog becoming three months of age after the first day of July in a calendar year and the owner, keeper, or harborer of a dog purchased outside the state after the first day of July in a calendar year shall register the dog for one year. The registration fee for any such dog ~~becoming three months of age after the first day of July of any year and the registration fee of any dog purchased from outside the state after the first day of July of any year shall be one-half of the original fee. Thereafter, the owner, keeper, or harborer shall register the dog for a period of one year or three years or register the dog permanently as provided in section 955.01 of the Revised Code.~~

Sec. 955.07. Upon the filing of the application for registration required by sections 955.01 and 955.04 of the Revised Code and upon the payment of the registration fee and the administrative fee, if applicable, the county auditor shall assign a distinctive number to every dog or dog kennel described in the application and shall deliver a certificate of registration bearing the number to the owner of the dog or dog kennel. A record of all certificates of registration issued, together with the applications

for registration, shall be kept by the auditor in a dog and kennel register ~~for two years or until after an audit performed by the auditor of state, whichever is later.~~ This record shall be open to the inspection of any person during reasonable business hours.

Sec. 955.08. In addition to the certificate of registration provided for by section 955.07 of the Revised Code, the county auditor shall issue to every person making application for the registration of a dog and paying the required fee therefor a metal tag for each dog so registered. The form, color, character, and lettering of the tag shall be prescribed by the county auditor. ~~Each year the tag shall be a color distinctive from that of the previous year.~~ If a tag is lost, a duplicate shall be furnished by the auditor upon proper proof of loss and the payment of five dollars for each duplicate tag issued.

Sec. 955.09. Certificates of registration and registration tags shall be valid only during the calendar year in or years for which they are issued, ~~and during the first thirty-one days of the following calendar year.~~

Sec. 955.14. (A) Notwithstanding section 955.01 of the Revised Code, a board of county commissioners by resolution may increase dog and kennel registration fees in the county. The amount of the fees shall not exceed an amount that the board, in its discretion, estimates is needed to pay all expenses for the administration of this chapter and to pay claims allowed for animals injured or destroyed by dogs. Such a resolution shall be adopted not earlier than the first day of February and not later than the thirty-first day of August of any year and shall ~~apply to~~ specify the registration period ~~commencing on the first day of December of the current year and ending on the thirty-first day of January of the following year, unless the period is extended under section 955.01 of the Revised Code~~ or periods to which the increased fees apply. Any An increase in fees adopted under this division shall be in the ratio of two dollars for each year of registration for a dog registration fee, twenty dollars for a permanent ~~for a dog registration fee,~~ and ten dollars for a kennel registration fee.

(B) Not later than the fifteenth day of October of each year, the board of county commissioners shall determine if there is sufficient money in the dog and kennel fund, after paying the expenses of administration incurred or estimated to be incurred for the remainder of the year, to pay the claims allowed for animals injured or destroyed by dogs. If the board determines there is not sufficient money in the dog and kennel fund to pay the claims allowed, the board shall provide by resolution that all claims remaining unpaid shall be paid from the general fund of the county. All money paid out of the general fund for those purposes may be replaced by the board from the dog and kennel fund at any time during the following year notwithstanding section 5705.14 of the Revised Code.

(C) Notwithstanding section 955.20 of the Revised Code, if dog and kennel registration fees in any county are increased above two dollars for each year of registration and twenty dollars for a permanent registration for a dog registration fee and ten dollars, respectively, for a kennel registration fee under authority of division (A) of this section, then on or before the first day of March following each year in which the

increased fees are in effect, the county auditor shall draw on the dog and kennel fund a warrant payable to the college of veterinary medicine of the Ohio state university in an amount equal to ten cents for each one-year dog and registration, thirty cents for each three-year dog registration, one dollar for each permanent dog registration, and ten cents for each kennel registration fee received during the preceding year. The money received by the college of veterinary medicine of the Ohio state university under this division shall be applied for research and study of the diseases of dogs, particularly those transmittable to humans, and for research of other diseases of dogs that by their nature will provide results applicable to the prevention and treatment of both human and canine illness.

(D) The Ohio state university college of veterinary medicine shall be responsible to report annually to the general assembly the progress of the research and study authorized and funded by division (C) of this section. The report shall briefly describe the research projects undertaken and assess the value of each. The report shall account for funds received pursuant to division (C) of this section and for the funds expended attributable to each research project and for other necessary expenses in conjunction with the research authorized by division (C) of this section. The report shall be filed with the general assembly by the first day of May of each year.

(E) The county auditor may authorize agents to receive applications for registration of dogs and kennels and to issue certificates of registration and tags. If authorized agents are employed in a county, each applicant for a dog or kennel registration shall pay to the agent an administrative fee of seventy-five cents in addition to the registration fee. The administrative fee shall be the compensation of the agent. The county auditor shall establish rules for reporting and accounting by the agents. No administrative or similar fee shall be charged in any county except as authorized by this division or division (F) of this section.

(F) For any county that accepts the payment of dog and kennel registration fees by financial transaction devices in accordance with section 955.013 of the Revised Code, in addition to those registration fees, the county auditor shall collect for each registration paid by a financial transaction device one of the following:

(1) An administrative fee of seventy-five cents or another amount necessary to cover actual costs designated by the county auditor;

(2) If the board of county commissioners adopts a surcharge or convenience fee for making payments by a financial transaction device under division (E) of section 301.28 of the Revised Code, that surcharge or convenience fee;

(3) If the county auditor contracts with a third party to provide services to enable registration via the internet as provided in section 955.013 of the Revised Code, a surcharge or convenience fee as agreed to between that third party and the county for those internet registration services. Any additional expenses incurred by the county auditor that result from a contract with a third party as provided in this section and

section 955.013 of the Revised Code and that are not covered by a surcharge or convenience fee shall be paid out of the allowance provided to the county auditor under section 955.20 of the Revised Code.

(G) The county auditor shall post conspicuously the amount of the administrative fee, surcharge, or convenience fee that is permissible under this section on the web page where the auditor accepts payments for registrations made under division (B)(1) of section 955.013 of the Revised Code. If any person chooses to pay by financial transaction device, the administrative fee, surcharge, or convenience fee shall be considered voluntary and is not refundable.

(H) As used in this section, "animal" has the same meaning as in section 955.51 of the Revised Code.

EXHIBIT B

DRAFT RESOLUTION

IN THE MATTER OF DECLARING 2014 DOG LICENSE FEES – 1 YR., 3 YR., AND PERMANENT LICENSE FEES FOR _____ COUNTY –

Whereas: Ohio House Bill 59 (Budget Bill) amended Sections 955.01, 955.05, 955.06, 955.07, 955.08, and 955.09 of the Revised Code regarding establishment of mandated options for dog registration for a 1 year dog license or 3 year dog license or permanent dog license effective December 1, 2013; and,

Whereas: Ohio House Bill 59 amended Section 955.14 (C) of the Revised Code regarding the fee amounts payable to the college of veterinary medicine for the Ohio state university for each dog and kennel registration; and,

Whereas: Ohio House Bill 59 amended Section 955.14 (A) of the Revised Code regarding an established the ratio for dog registration fees to \$2.00 for each year of dog registration, and \$20 for a permanent dog registration, which not transferable; and,

Whereas: The _____ County Auditor is now required to annually administer a multi-option dog owner registration fee system effective December 1, 2013 beginning with the 2014 dog license renewal and purchase period; and

Whereas: The _____ County Dog Warden agency is also available to assist in processing multi-year dog registrations; NOW, THEREFORE,

BE IT RESOLVED by the Board of County Commissioners, County of _____, State of Ohio:

That we do hereby authorize the _____ County Auditor to receive dog license fees for the year 2014 in accordance with Ohio House Bill 59 and subsequent payment to OSU College of Veterinary Medicine.

1 Year Dog License Fees	\$14.00 per dog per ORC 955.14, \$14.00 late fee penalty per ORC 955.05
3 Year Dog License Fees	\$42.00 per dog per ORC 955.14
Permanent Dog License Fees	\$140.00 per dog per ORC 955.14
Kennel Fee	\$70.00 per ORC 955.14
OSU College of Veterinary Medicine	.10 cents-1 Yr., .30 cents-3 Yr., \$1.00-Permanent per ORC 955.14

Motion by _____ seconded by _____

that the resolution be adopted was carried by the following vote:

YEAS: _____ * _____ *

NAYS: _____ * _____ *

CC: _____, Auditor
_____, Asst. Prosecutor
_____, Dog Warden
_____, Auditor

FILE

Adopted: July 30, 2013

Commissioner _____
Commissioner _____
Commissioner _____
Clerk/Administrator _____,