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# COUNTY ADVISORY BULLETIN

**CAB**

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**Bulletin 2001-08**

**October 2001**

## **PERMISSIVE AUTHORITY FOR COUNTY COMMISSIONERS TO INCREASE THE ALLOCATION OF THE SECOND ADDITIONAL PERMISSIVE COUNTY MOTOR VEHICLE LICENSE TAX TO TOWNSHIPS**

**Effective Date:** September 5, 2001

**Revised Code Sections:** 4504.05, 4504.051

**Lead Sponsor:** Carey (R-Wellston)

**House Co-Sponsors:** Calvert (R-Medina), Core (R-Rushsylvania), Peterson (R-Delaware), Husted (R-Kettering), Grendell (R-Chesterland), Faber (R-Celina), Evans (R-Newark), Metzger (R-New Philadelphia), Buehrer (R-Delta), Hoops (R-Napoleon), Widowfield (R-Cuyahoga Falls), Hughes (R-Columbus), Clancy (R-Cincinnati), Gilb (R-Findlay), Raga (R-Mason), Webster (R-Hamilton), Womer Benjamin (R-Aurora), DeWine (R-Fairborn), Collier (R-Mt. Vernon), Setzer (R-Vandalia), Niehaus (R-New Richmond), Reidelbach (R-Columbus), Flowers (R-Canal Winchester), Cates (R-West Chester), Fessler (R-New Carlisle), Schmidt (R-Madison), Hagan (R-Alliance),

**Senate Co-Sponsors:** White (R-Manchester), Jacobson (R-Brookville), Spada (R-Parma Heights), Amstutz (R-Wooster), Johnson (R-Westerville), Carnes (R-St. Clairsville), Harris (R-Ashland), Mead (R-Columbus), Hottinger (R-Newark), Coughlin (R-Cuyahoga Falls), R.A. Gardner (R-Madison), Blessing (R-Cincinnati), Wachtmann (R-Napoleon), Mumper (R-Marion).

### **INTRODUCTION**

On June 6, Governor Taft signed Am. Sub. H.B.94, the biennial appropriations bill for state FY 2002-2003. There are a number of permanent law changes in the budget including an amendment to provisions relating to the allocation and disbursement of part of the county permissive motor vehicle license tax. The new law permits a board of county commissioners to increase the allocation to townships of one of the permissive license

taxes. The purpose of this CAB is to review existing authority to impose county permissive motor vehicle license taxes, explain the procedures for altering the allocation of a part of the tax and consider the implications of altering the allocation of the tax.

## **PRIOR LAW**

### **COUNTY AUTHORITY**

Counties may enact three separate permissive motor vehicle license taxes in five dollar increments. A description of each of the taxes follows:

1. **Original five dollar county motor vehicle license tax first authorized for counties in 1967 under Ohio Revised Code Section 4504.02.** Counties had exclusive authority to enact the tax until June 30, 1968. Existing law permits a county to enact this tax, but it would not apply to motor vehicles registered in any municipal corporation within the county that had previously adopted the tax. All funds from municipal registrations are placed in a fund for use by municipalities upon application. Municipal funds are to be used for routes shown on a map prepared by the county engineer and approved by the commissioners. All remaining funds from registrations in the unincorporated area are allocated to the county.
2. **First additional county motor vehicle license tax authorized in 1987 under Ohio Revised Code Section 4504.15.** Counties had exclusive authority to enact this tax until April 1, 1989. After this date a county could still enact this tax, but it would not apply to motor vehicles registered within any municipal corporation within the county that had previously enacted this tax. The distribution of this license tax for municipal registrations is 50% to each municipality of registration and 50% to the county. The distribution of this license tax for registrations in the unincorporated area is 30% to the township of registration and 70% to the county. A county is not required to have or enact the original five dollar tax authorized by Section 4504.02 to enact this tax, however, any county that repeals the original tax after April 1, 1987 can not enact this tax.
3. **Second additional county motor vehicle license tax authorized in 1987 under Ohio Revised Code Section 4504.16.** Counties had exclusive authority to enact this tax until April 1, 1991. After this date a county could still enact this tax, but it would not apply to motor vehicles registered within any municipal corporation within the county that had previously enacted the tax. The distribution of this license tax for municipal registrations is 100% to the county. The distribution of this license tax for registrations in the unincorporated area is 30% to the township of registration and 70% to the county. As with the first additional county motor vehicle license tax, a county is not required to have or enact the original five dollar tax authorized by Section 4504.02 to enact this tax, however, this second additional county motor vehicle license tax may not be enacted unless the county has enacted the first additional county motor vehicle license tax under Section 4504.15. The first and second additional county motor vehicle license taxes may be enacted at the same time.

## COUNTY ENACTMENT PROCEDURES

All three county license taxes may be adopted subject to a referendum, as an emergency measure (unanimous vote) or may be submitted to the board of elections for submission to the voters. The board of commissioners must hold two public hearings prior to adopting a resolution enacting any of the license taxes. The second hearing must not be less than three nor more than ten days after the first hearing. Notice of the time, place and date of the hearings must be published in a newspaper of general circulation once a week for two consecutive weeks; the second publication being not less than ten, nor more than thirty days prior to the first hearing. The board of commissioners' resolution may not take effect sooner than thirty days following its adoption. The county resolution must be filed with the Bureau of Motor Vehicles by July 1 in order for the tax to take effect in the following calendar year.

## MUNICIPAL AUTHORITY

Ohio law also permits municipal corporations to enact four motor vehicle license taxes in five dollar increments. A description of each municipal motor vehicle license tax follows:

1. **Original five dollar motor vehicle license tax authorized for municipal corporations in 1967 under Ohio Revised Code Section 4504.06.** A municipal corporation could enact this five dollar tax after June 30, 1968 if the county in which the municipal corporation was located had not enacted its original motor vehicle license tax under Section 4504.02. All of the proceeds of this license tax are distributed to the municipality.
2. **First additional five dollar motor vehicle license tax authorized for municipal corporations under Ohio Revised Code Section 4504.17.** A municipal corporation could enact this tax after April 1, 1989 if the county in which the municipal corporation was located had not enacted its first additional county motor vehicle license tax under Section 4504.15. All of the proceeds of this license tax are distributed to the municipality.
3. **Second additional five dollar motor vehicle license tax authorized for municipal corporations under Ohio Revised Code Section 4504.171.** A municipal corporation could enact this tax after April 1, 1991 if the county in which the municipal corporation was located had not enacted its second additional county motor vehicle license tax under Section 4504.16. All of the proceeds from this license tax are distributed to the municipality.
4. **Third additional five dollar motor vehicle license tax authorized for municipal corporations under Ohio Revised Code Section 4504.172.** This tax may be enacted at any time and is not contingent on the enactment of any other tax. All of the proceeds of this license tax are distributed to the municipality.

## **MUNICIPAL ENACTMENT PROCEDURES**

All four municipal license taxes may be enacted by majority vote of the legislative authority of the municipal corporation subject to referendum within 30 days of its adoption. A municipal ordinance or resolution must be filed with the Bureau of Motor Vehicles by July 1 in order for the tax to take effect in the following calendar year.

## **TOWNSHIP AUTHORITY**

In 1987 townships were also authorized to enact a five dollar motor vehicle license tax under Ohio Revised Code Section 4504.18. This tax may be enacted by any township at any time and is not contingent on the enactment of any other tax. After paying the cost of administration and enforcement of the tax, all of the proceeds of this tax is distributed to the township.

## **TOWNSHIP ENACTMENT PROCEDURE**

The township license tax may be enacted by majority vote of the board of trustees subject to a referendum within thirty days of its enactment. The township hearing procedure is the same as the hearing procedure for counties. The resolution becomes effective thirty days after its enactment by the board of trustees. The township resolution must be filed with the Bureau of Motor Vehicles by July 1 for the tax to take effect in the following calendar year.

## **BACKGROUND ON NEW AUTHORITY**

In May of 2001 the Ohio Attorney General ruled in OAG opinion 2001-018 that a board of county commissioners had no authority to modify the statutory allocation provided in section 4504.05 for the distribution of moneys received from an additional motor vehicle license tax levied under either Revised Code section 4504.15 or 4504.16. This opinion was requested by the Athens County Prosecutor. It was in anticipation of this opinion that the legislature incorporated provisions in the state budget authorizing commissioners to modify the allocation of moneys received from a second additional county motor vehicle license tax under section 4504.16 of the Revised Code.

A footnote of the attorney general's opinion notes that section 5538.08 of the Revised Code provides that a "county or township, by agreement between the board of county commissioners and the board of township trustees, may contribute to the repair and maintenance of the roads under the control of the other." The footnote goes on to note that this authority of the county to assist the township may be carried out by making a grant of money to the township utilizing moneys received, wholly or partly, by the county under sections 4504.15 ( first additional county license tax) and 4504.16 (second additional county license tax) of the Revised Code. This means counties, independent of the provisions included in the state budget, may use money earmarked for road and bridge purposes, including county motor vehicle license taxes, to assist townships with road and bridge work.

## TWO PROCEDURES FOR MODIFYING THE ALLOCATION OF A PORTION OF THE SECOND ADDITIONAL COUNTY MOTOR VEHICLE LICENSE TAX

1. **Alternative allocation initiated by township.** Each year, any board of township trustees located within a county that levies an additional county motor vehicle license tax imposed under section 4504.16 of the Revised Code (the second additional motor vehicle license tax) may pass a resolution requesting an increase in the percentage of moneys allocated to the township. A township resolution, adopted under Division (A) (1) (a) of Section 4504.051 of the Revised Code, must be adopted and forwarded to commissioners sufficiently in advance of October 1<sup>st</sup> to permit the commissioners to act on the resolution prior to October 1<sup>st</sup>. Any commissioners in a county that levies a tax under section 4504.16 of the Revised Code must consider, and may pass a resolution increasing the percentage allocation to any township that has requested an increased allocation by resolution. The commissioners resolution would be adopted under Division (A) (1) (b) of Section 4504.051 of the Revised Code. The following guidelines apply to the commissioners' action on the township resolution:

- The commissioners decision to increase the township allocation above the statutory allocation of 30% is strictly permissive.
- The commissioners consideration of the township resolution appears to be mandatory because the law states that the commissioners "shall consider" the township resolution. If it is the intent of the commissioners not to approve an increase in the township allocation of the tax, the commissioners, in response to a resolution of the township trustees, may simply place the issue of an increased township allocation on the agenda of the board at a regular or special session of the board at which the issue may be "considered." Following the session at which the township resolution was considered, a board intending to reject a township request could either adopt a resolution disapproving the increased allocation or simply take no further action on the request. It is, however, recommended that action be taken by resolution of the commissioners.
- The resolution adopted by the trustees may or may not specify a specific percentage in excess of 30% that the township requests. In the case of a proposed increase initiated by township resolution, the commissioners may:
  1. Approve a specific percentage increase requested by the board of trustees;
  2. Approve an increase of less than that requested by the township (ie. an increase somewhere between 30% and 100% but less than what the township asked for);
  3. Approve an increase in percentage allocation when the township has not specified a percentage; or
  4. Disapprove any percentage increase in the township allocation.

- The commissioners resolution may be written either to approve an increase in township allocation or disapprove any increase in township allocation. The commissioners may also effectively disapprove an increase by failing to secure a majority vote on a resolution proposing to increase the township allocation. ( See attachments A, B, and C for examples of resolutions approving an increase for one township, for multiple townships, and disapproving any increase for a township).

2. **Alternative allocation initiated by county.** Each year, any board of commissioners that levies an additional county motor vehicle license tax under section 4504.16 of the Revised Code may propose to increase or decrease the percentage of moneys otherwise allocated to a township under Division (B) (3) (b) of Section 4504.05 of the Revised Code, provided that any affected board of township trustees has consented, by resolution, to the percentage increase or decrease. The following guidelines apply to the commissioners consideration of adopting a resolution under Division (A) (2) of Section 4504.051:

- The commissioners authority to initiate an alternative allocation is permissive.
- Prior to adoption, by resolution, of an alternative allocation initiated by a board of commissioners, any affected board of township trustees must first adopt a resolution consenting to the percentage increase or decrease proposed by the commissioners.

## **GENERAL REQUIREMENTS FOR IMPLEMENTING A MODIFIED ALLOCATION OF THE SECOND ADDITIONAL COUNTY MOTOR VEHICLE LICENSE TAX**

The law imposes the following general requirements for modifying the allocation of the second additional county license tax. These requirements which apply to any resolution adopted by commissioners under Division (A) (1) (b) or (A)(2) of Section 4504.051 of the Revised Code:

- The commissioners resolution approving an increase or decrease in the percentage allocation to one or more townships must be approved prior to October 1<sup>st</sup> of any year.
- A commissioners resolution is valid only for the county fiscal year following the date on which the resolution is passed.
- The county treasurer must make the first distribution under any new allocation established by resolution of the commissioners in January of the year next following the date on which the resolution is passed. Moneys allocated to townships by this law are paid into the township treasury and are to be used for the same purposes as a township motor vehicle license tax enacted by a township under section 4504.18 of the Revised Code.
- A copy of the commissioners resolution must be promptly forwarded to the board of trustees of any affected township, the county engineer and the county treasurer.
- Commissioners may adopt one resolution to apply to several townships whose allocation is being modified, or the board may adopt a separate resolution for each township to which a modified allocation applies. A

separate resolution for each township might make sense if the county provided for different percentage allocations to different townships.

## **COUNTIES AFFECTED BY NEW AUTHORITY TO MODIFY TOWNSHIP ALLOCATION OF SECOND ADDITIONAL COUNTY MOTOR VEHICLE LICENSE TAX**

In calendar year 2001, 31 counties levied the second additional five dollar motor vehicle license tax under section 4504.16 of the Revised Code. It must be stressed that only the counties that levy the second additional county motor vehicle license tax under section 4504.16 of the Revised Code may modify the township allocation of moneys pursuant to the new authority provided by section 4504.051 of the Revised Code. The following counties levy this tax:

- |              |               |              |                |
|--------------|---------------|--------------|----------------|
| 1. Ashtabula | 9. Defiance   | 17. Hamilton | 25. Medina     |
| 2. Athens    | 10. Delaware  | 18. Henry    | 26. Mercer     |
| 3. Auglaize  | 11. Fairfield | 19. Highland | 27. Montgomery |
| 4. Butler    | 12. Fayette   | 20. Knox     | 28. Pickaway   |
| 5. Clark     | 13. Franklin  | 21. Lake     | 29. Summit     |
| 6. Clermont  | 14. Fulton    | 22. Lucas    | 30. Wayne      |
| 7. Coshocton | 15. Greene    | 23. Madison  | 31. Wood       |
| 8. Cuyahoga  | 16. Guernsey  | 24. Mahoning |                |

## **ISSUES FOR CONSIDERATION PRIOR TO ADOPTING A RESOLUTION MODIFYING THE TOWNSHIP ALLOCATION OF THE SECOND ADDITIONAL COUNTY LICENSE TAX**

If a board of commissioners is contemplating the adoption of a resolution to increase the percentage allocation of moneys to a township, there are several issues that should be considered prior to the adoption of the county resolution.

- 1. Review the impact of any modification in license tax revenues with the county engineer before approving a resolution to increase the township allocation.** Any increase in the amount of license tax revenue allocated to townships will directly reduce the amount of money that is available for operation of the county engineer's office. Carefully review with the county engineer the impact of increased allocations to townships on money needed for county engineer personnel; force account work; previously planned, approved and designed projects which may or may not be a part of a countywide capital improvement plan; and projects for which the county has made a commitment to other units of government to provide funding.
- 2. Examine the impact increasing township allocation of the county license tax will have on township projects.** To what degree will allocating more to the townships adversely affect planning, design and construction of projects that directly benefit township interests? Many counties expend considerable resources of the county engineer's office assisting townships in planning and constructing projects on township roads in the unincorporated area of the county. Many county road improvements also directly benefit townships as much of the work is done in the unincorporated area of the county. After careful consideration, some commissioners and trustees may well conclude that the best use of license tax moneys is continued

funding of the existing work of the county engineer's office.

If there is a specific township project or group of projects that a board of trustees wants assistance with, county commissioners may wish to consider entering into agreements with a township under section 5535.08 of the Revised Code. This should only be done however, after consultation with county engineer. One advantage of such cooperative agreements is that the county retains control over the use of county funding; such control is lost when license tax moneys are allocated to townships with no strings attached. Another advantage of cooperative agreements is that the county may have greater assurance that specific improvements will be completed.

3. **Development of a Consistent Policy for Handling Requests for Modification of Township Allocation.** Each board of county commissioners that levies a license tax under section 4504.16 of the Revised Code should consider developing a consistent policy that can be used to respond to requests from townships for an increase in the township allocation. The commissioners must recognize that any increase in percentage allocation that is provided to one township is likely to form the basis for similar requests from potentially every other township in the county.

CCAO had hoped that the new law would have authorized multi-year agreements in which a county might allocate more license tax revenue in certain years and less in other years. Unfortunately, the law does not specifically authorize multi-year agreements under Section 4504.051 of the Revised Code, so it is at best legally questionable as to whether multi-year agreements may be entered into, at least under this section. The new law does authorize commissioners to reduce the allocation to a township in a given year, but in the absence of multi-year agreement authority, townships have little incentive to accept a reduction in one year when there is no assurance in a succeeding year that the township will receive more than the statutorily guaranteed 30% allocation. Again, commissioners who wish to assist townships with road work should consult with the county engineer and may want to explore the possibility of entering an agreement with township trustees under Section 5535.08 of the Revised Code.

4. **Determine if the township has utilized its authority under section 4504.18 of the Revised Code to enact a five dollar township license tax before increasing the allocation of county license tax moneys to the township.** If you receive requests from one or more townships seeking an increased allocation of county license tax money, or if the board of commissioners is contemplating an increased allocation on its own initiative, the county should at least determine if the township has utilized its authority to enact a five dollar license tax under section 4504.18 of the Revised Code. In a "county policy" described in item 3 above, commissioners might make prior enactment of the township tax a precondition or at least a factor to be considered prior to adoption of an increased township allocation.

As previously indicated in this CAB, every township in this state has exclusive authority to enact a five dollar license tax. According to information provided by the Registrar of Motor Vehicles, 306 of 1307 townships in Ohio have enacted the township license tax under section 4504.18 of the Revised Code during 2001. Attached to this bulletin is a county data exchange which provides a comprehensive



summary of permissive motor vehicle license taxes adopted by counties, townships and municipal corporations under the statutory provisions detailed earlier in this CAB.

**SAMPLE RESOLUTIONS TO APPROVE OR DISAPPROVE TOWNSHIP REQUEST(S)  
FOR AN INCREASED ALLOCATION OF A COUNTY LICENSE TAX**

**Attachment A: Resolution to increase the allocation of the county motor vehicle license tax to the township of \_\_\_\_\_.**

**Attachment B: Resolution to increase the allocation of the county motor vehicle license tax to the townships of \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_.**

**Attachment C: Resolution to disapprove an increase in the allocation of the county motor vehicle license tax to the township of \_\_\_\_\_.**

Questions on the new motor vehicle license tax provisions may be directed to Brad Cole of the CCAO staff at 614/221-5627 or [bcole@ccao.org](mailto:bcole@ccao.org).

## Attachment A

### RESOLUTION TO INCREASE THE ALLOCATION OF THE COUNTY MOTOR VEHICLE LICENSE TAX TO THE TOWNSHIP OF \_\_\_\_\_.

It was moved by M. \_\_\_\_\_ and seconded by M. \_\_\_\_\_ that the following resolution be adopted:

#### RESOLUTION

**Whereas**, Ohio Revised Code (ORC) Section 4504.051, as enacted by House Bill 94 of the 124<sup>th</sup> General Assembly, authorizes a board of county commissioners to adopt a resolution by October 1<sup>st</sup> of any year modifying the allocation of the county motor vehicle license tax adopted by a board of county commissioners under Section 4504.16 of the Revised Code; and

**Whereas**, the \_\_\_\_\_ County Board of Commissioners currently imposes a motor vehicle license tax under Section 4504.16 of the Revised Code; and

**Whereas**, the county motor vehicle license tax authorized by Section 4504.16 of the Revised Code was originally enacted by resolution of the board of county commissioners on \_\_\_\_\_; and

**Whereas**, Division (B) (3) (a) of Section 4504.05 of the Revised Code prescribes that the allocation of county motor vehicle license tax moneys received under Section 4504.16 of the Revised Code to the district of registration of which is in the unincorporated area of the county shall be 70% to the county and 30% to the townships in which the owners of the motor vehicles reside in an amount equal to the amount of the tax per motor vehicle owned by such a resident in each such township and registered in the preceding month in the county, unless modified by the board of county commissioners under Section 4504.051 of the Revised Code; and

**Whereas**, the board of trustees of \_\_\_\_\_ township has adopted a resolution under Division (A) (1) (a) of Section 4504.051 of the Revised Code requesting an increase in the percentage of moneys allocated to each township under division (B) (3) (b) of Section 4504.05 of the Revised Code and such resolution has been forwarded to the board of county commissioners as provided by law; and

**Whereas**, it is the intent of the \_\_\_\_\_ County Board of Commissioners to increase the percentage allocation of moneys from the county motor vehicle license tax to the township of \_\_\_\_\_ that has adopted a resolution under Section 4504.051 of the Revised Code requesting an increase in the percentage allocation otherwise provided by Section 4504.05 ;

#### Now Therefore Be It Resolved:

1. That the \_\_\_\_\_ County Board of Commissioners hereby authorizes an

increase in the percentage allocation of the county motor vehicle license tax imposed under Section 4504.16 of the Revised Code from 30% to \_\_\_\_\_ to the township of \_\_\_\_\_ that has adopted a resolution under Section 4504.051 of the Revised Code.

2. That the first distribution of the modified allocation authorized by this resolution shall be made in January of 200\_\_ as provided by division (C) of Section 4504.051 of the Revised Code.
3. That this resolution is valid only for county fiscal year 200\_\_ as provided by Division (D) of Section 4504.051 of the Revised Code.
4. That a copy of this resolution shall be forwarded to the board of trustees of each affected township, the county engineer, and the county treasurer, as required by Division (B) of Section 4504.051.

**Be It Further Resolved,** that all formal actions of the board relating to the adoption of this resolution were taken in an open meeting of the board in compliance with all legal requirements of Section 121.22 of the Revised Code.

Upon roll call on the adoption of the resolution, the vote was as follows:

_____	_____
_____	_____
_____	_____

Attest \_\_\_\_\_  
Clerk

## Attachment B

### RESOLUTION TO INCREASE THE ALLOCATION OF THE COUNTY MOTOR VEHICLE LICENSE TAX TO THE TOWNSHIPS OF \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, AND \_\_\_\_\_.

It was moved by M. \_\_\_\_\_ and seconded by M. \_\_\_\_\_ that the following resolution be adopted:

#### RESOLUTION

**Whereas**, Ohio Revised Code (ORC) Section 4504.051, as enacted by House Bill 94 of the 124<sup>th</sup> General Assembly, authorizes a board of county commissioners to adopt a resolution by October 1<sup>st</sup> of any year modifying the allocation of the county motor vehicle license adopted by a board of county commissioners under Section 4504.16 of the Revised Code; and

**Whereas**, the \_\_\_\_\_ County Board of Commissioners currently imposes a motor vehicle license tax under Section 4504.16 of the Revised Code; and

**Whereas**, the county motor vehicle license tax authorized by Section 4504.16 of the Revised Code was originally enacted by resolution of the board of county commissioners on \_\_\_\_\_; and

**Whereas**, Division (B) (3) (a) of Section 4504.05 of the Revised Code prescribes that the allocation of county motor vehicle license tax moneys received under Section 4504.16 of the Revised Code to the district of registration of which is in the unincorporated area of the county shall be 70% to the county and 30% to the townships in which the owners of the motor vehicles reside in an amount equal to the amount of the tax per motor vehicle owned by such a resident in each such township and registered in the preceding month in the county, unless modified by the board of county commissioners under Section 4504.051 of the Revised Code; and

**Whereas**, the boards of trustees of \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ townships have adopted resolutions under Division (A) (1) (a) of Section 4504.051 of the Revised Code requesting an increase in the percentage of moneys allocated to each township under Division (B) (3) (b) of Section 4504.05 of the Revised Code and such resolutions have been forwarded to the board of county commissioners as provided by law; and

**Whereas**, it is the intent of the \_\_\_\_\_ County Board of Commissioners to increase the percentage allocation of moneys from the county motor vehicle license tax to the townships of \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ that have adopted resolutions under Section 4504.051 of the Revised Code requesting an increase in the percentage allocation otherwise provided by Section 4504.05.

**Now Therefore Be It Resolved:**

1. That the \_\_\_\_\_ County Board of Commissioners hereby authorizes an increase in the percentage allocation of the county motor vehicle license tax imposed under Section 4504.16 of the Revised Code from 30% to \_\_\_\_\_ to the townships of \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ that have adopted resolutions under Section 4504.051 of the Revised Code.
2. That the first distribution of the modified allocation authorized by this resolution shall be made in January of 2002 as provided by division (C) of Section 4504.051 of the Revised Code.
3. That this resolution is valid only for county fiscal year 2002 as provided by Division (D) of Section 4504.051 of the Revised Code.
4. That a copy of this resolution shall be forwarded to the board of trustees of each affected township, the county engineer, and the county treasurer, as required by Division (B) of Section 4504.051.

**Be It Further Resolved,** that all formal actions of the board relating to the adoption of this resolution were taken in an open meeting of the board in compliance with all legal requirements of Section 121.22 of the Revised Code.

Upon roll call on the adoption of the resolution, the vote was as follows:

_____	_____
_____	_____
_____	_____

Attest \_\_\_\_\_  
Clerk

## Attachment C

### RESOLUTION TO DISAPPROVE AN INCREASE IN THE ALLOCATION OF THE COUNTY MOTOR VEHICLE LICENSE TAX TO THE TOWNSHIP OF \_\_\_\_\_.

It was moved by M. \_\_\_\_\_ and seconded by M. \_\_\_\_\_ that the following resolution be adopted:

#### RESOLUTION

**Whereas**, Ohio Revised Code (ORC) Section 4504.051, as enacted by House Bill 94 of the 124<sup>th</sup> General Assembly, authorizes a board of county commissioners to adopt a resolution by October 1<sup>st</sup> of any year modifying the allocation of the county motor vehicle license adopted by a board of county commissioners under Section 4504.16 of the Revised Code; and

**Whereas**, the \_\_\_\_\_ County Board of Commissioners currently imposes a motor vehicle license tax under Section 4504.16 of the Revised Code; and

**Whereas**, the county motor vehicle license tax authorized by Section 4504.16 of the Revised Code was originally enacted by resolution of the board of county commissioners on \_\_\_\_\_; and

**Whereas**, Division (B) (3) (a) of Section 4504.05 of the Revised Code prescribes that the allocation of county motor vehicle license tax moneys received under Section 4504.16 of the Revised Code to the district of registration of which is in the unincorporated area of the county shall be 70% to the county and 30% to the townships in which the owners of the motor vehicles reside in an amount equal to the amount of the tax per motor vehicle owned by such a resident in each such township and registered in the preceding month in the county, unless modified by the board of county commissioners under Section 4504.051 of the Revised Code; and

**Whereas**, the board of trustees of \_\_\_\_\_ township has adopted a resolution under Division (A) (1) (a) of Section 4504.051 of the Revised Code requesting an increase in the percentage of moneys allocated to each township under Division (B) (3) (b) of Section 4504.05 of the Revised Code and such resolution has been forwarded to the board of county commissioners as provided by law; and

**Whereas**, it is the intent of the \_\_\_\_\_ County Board of Commissioners to disapprove an increase in the percentage allocation of moneys from the county motor vehicle license tax to the township of \_\_\_\_\_ that has adopted a resolution under Section 4504.051 of the Revised Code requesting an increase in the percentage allocation otherwise provided by Section 4504.05.

**Now Therefore Be It Resolved:**

1. That the \_\_\_\_\_ County Board of Commissioners hereby disapproves an increase in the percentage allocation of the county motor vehicle license tax imposed under Section 4504.16 of the Revised Code to the township of \_\_\_\_\_ that has adopted a resolution under Section 4504.051 of the Revised Code; and be it further
  
2. That a copy of this resolution shall be forwarded to the board of trustees of \_\_\_\_\_ township, the county engineer, and the county treasurer, as required by Division (B) of Section 4504.051;

**Be It Further Resolved,** that all formal actions of the board relating to the adoption of this resolution were taken in an open meeting of the board in compliance with all legal requirements of Section 121.22 of the Revised Code.

Upon roll call on the adoption of the resolution, the vote was as follows:

_____	_____
_____	_____
_____	_____

Attest \_\_\_\_\_  
Clerk

# COUNTY DATA EXCHANGE

PRESENTED BY

## COUNTY COMMISSIONERS ASSOCIATION OF OHIO

37 W. BROAD STREET, STE 650  
 COLUMBUS, OH 43215  
 614/221-5627 - FAX 614/221-6986  
[www.ccao.org](http://www.ccao.org)

## LARRY L. LONG, EXECUTIVE DIRECTOR

### STATUS OF LOCAL GOVERNMENT PERMISSIVE MOTOR VEHICLE LICENSE TAX COLLECTIONS IN 2001

	COUNTY TAX			TOWNSHIP TAX	MUNICIPAL TAX			
COUNTY	OLD \$5 TAX ENACTED (ORC 4504.02)	1 <sup>st</sup> NEW \$5 TAX ENACTED (ORC 4504.15)	2 <sup>nd</sup> NEW \$5 TAX ENACTED (ORC 4504.16)	\$5 TAX ENACTED (BY TOWNSHIP) (ORC 4504.06)	OLD \$5 TAX ENACTED (BY MUNICIPALITY) (ORC 4504.06)	NEW \$5 TAX ENACTED (BY MUNICIPALITY) (ORC 4504.172)	ADDITIONAL \$5 TAX ENACTED IN COUNTIES WITHOUT FIRST NEW \$5 COUNTY TAX (BY MUNICIPALITY) (ORC 4504.17)	ADDITIONAL \$5 TAX ENACTED IN COUNTIES WITHOUT FIRST NEW \$5 COUNTY TAX (BY MUNICIPALITY) (ORC 4504.171)
<b>ADAMS</b>	NO	NO	NO	BRATTON LIBERTY OLIVER TIFFIN SCOTT	MANCHESTER PEEBLES SEAMAN WEST UNION WINCHESTER	PEEBLES	NO	NO
<b>ALLEN</b>	YES	NO	NO	NO	NO	BEAVERDAM ELIDA	SPENCERVILLE	NO



<b>ASHLAND</b>	YES	NO	NO	CLEAR CREEK SULLIVAN	NO	BAILEY LAKES	ASHLAND	NO
<b>ASHTABULA</b>	YES	YES	YES	ANDOVER AUSTINBURG CHERRY VALLEY COLE BROOK DORSET GENEVA HARTSGROVE JEFFERSON KINGSVILLE MONROE MORGAN NEW LYME ORWELL PIERPORT ROME SHEFFIELD WILLIAMSFIELD WINDSOR	ANDOVER ASHTABULA CONNEAUT GENEVA GENEVA-ON- THE-LAKE NORTH KINGSVILLE ORWELL ROCK CREEK ROAMING SHORES	CONNEAUT ROAMING SHORES ROCK CREEK GENEVA GENEVA-ON- THE-LAKE	NO	GENEVA-ON- THE-LAKE
<b>ATHENS</b>	YES	YES	YES	NO	NO	ATHENS	NO	NO
<b>AUGLAIZE</b>	YES	YES	YES	JACKSON NOBLE	NO	ST. MARYS WAPAKONETA	NO	NO

<b>BELMONT</b>	YES	NO	NO	NO	NO	BARNESVILLE BELLAIRE MARTINS FERRY MORRISTOWN ST. CLAIRSVILLE SHADYSIDE	NO	NO
<b>BROWN</b>	NO	NO	NO	CLARK LEWIS	HAMMERSVILL E HIGGINSPO RIPLEY	NO	NO	NO
<b>BUTLER</b>	YES	YES	YES	HANOVER LEMON LIBERTY MADISON MILFORD OXFORD ROSS ST. CLAIR WEST CHESTER WAYNE	NO	COLLEGE CORNER FAIRFIELD HAMILTON MIDDLETOWN MILLVILLE MONROE NEW MIAMI OXFORD TRENTON	NO	NO
<b>CARROLL</b>	NO	NO	NO	NO	MAGNOLIA MALVERN MINERVA	MINERVA	NO	NO
<b>CHAMPAIGN</b>	YES	NO	NO	JACKSON WAYNE	NO	CHRISTIANSBU RG MECHANICSBUR G NORTH LEWISBURG ST. PARIS URBANA WOODSTOCK	NO	NO

<b>CLARK</b>	NO	YES	YES	BETHEL HARMON MAD RIVER PLEASANT	ENON NEW CARLISLE SO CHARLESTON SPRINGFIELD	CATAWBA CLIFTON SPRINGFIELD	NO	NO
<b>CLERMONT</b>	NO	YES	YES	GOSHEN JACKSON MIAMI STONELICK UNION WAYNE	BETHEL FELICITY LOVELAND MILFORD NEW RICHMOND NEWTONSVILL E OWENSVILLE WILLIAMSBUR G	AMELIA LOVELAND MILFORD	NO	NO
<b>CLINTON</b>	YES	NO	NO	ADAMS CHESTER LIBERTY MARION UNION WILSON	NO	BLANCHESTER CLARKSVILLE MIDLAND WILMINGTON	WILMINGTON	WILMINGTON
<b>COLUMBIANA</b>	YES	YES	NO	CENTER FAIRFIELD MADISON UNITY WASHINGTON WAYNE YELLOW CREEK	EAST LIVERPOOL E. PALESTINE HANOVERTON LEETONIA NEW WATERFORD ROGERS SALEM SALINEVILLE SUMMITVILLE WELLSVILLE	COLUMBIANA WASHINGTONVI LLE WELLSVILLE	NO	E. PALESTINE WELLSVILLE
<b>COSHOCTON</b>	NO	YES	YES	NO	NO	NO	NO	NO

<b>CRAWFORD</b>	NO	NO	NO	NO	BUCYRUS CRESTLINE GALION NEW WASHINGTON	CRESTLINE GALION	NO	NO
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CUYAHOGA	YES	YES	YES	OLMSTEAD	NO	BAY VILLAGE BEDFORD BEDFORD HTS BROADVIEW HTS CHAGRIN FALLS CLEVELAND CLEVELAND HTS E. CLEVELAND EUCLID FAIRVIEW PK GARFIELD HTS HIGHLAND HTS LAKEWOOD LYNDHURST MAPLE HTS MAYFIELD HTS MIDDLEBURG HTS MORELAND HILLS NEWBURG HTS N. OLMSTED N. ROYALTON OAKWOOD OLMSTED FALLS PARMA PARMA HTS PEPPER PIKE SEVEN HILLS SHAKER HTS SOUTH EUCLID STRONGSVILLE UNIV HTS VALLEY VIEW WALTON HILLS WESTLAKE	NO	NO
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<b>DARKE</b>	NO	NO	NO	ADAMS ALLEN BUTLER FRANKLIN GREENVILLE HARRISON JACKSON LIBERTY MISSISSINAW NEAVE PATTERSON TWIN VAN BUREN WABASH WASHINGTON WAYNE	ARCANUM GORDON GETTYSBURG NEW MADISON UNION CITY VERSAILLES WAYNE LAKES	GREENVILLE NEW WESTON	NO	NO
<b>DEFIANCE</b>	YES	YES	YES	DELAWARE HICKSVILLE MILFORD NOBLE RICHLAND	NO	HICKSVILLE SHERWOOD	NO	NO
<b>DELAWARE</b>	NO	YES	YES	BERLIN BROWN GENOA HARLEM ORANGE PORTER TRENTON	DELAWARE POWELL	DELAWARE SHAWNEE HILLS WESTERVILLE	NO	NO
<b>ERIE</b>	NO	NO	NO	GROTON MARGARETTA MILAN PERKINS	BAY VIEW CASTALIA HURON KELLEY'S ISLAND SANDUSKY VERMILLION	BAY VIEW BERLIN HTS CASTALIA HURON MILAN SANDUSKY VERMILLION	SANDUSKY VERMILLION	SANDUSKY

<b>FAIRFIELD</b>	NO	YES	YES	AMANDA CLEAR CREEK HOCKING LIBERTY MADISON RICHLAND VIOLET	BALTIMORE BREMEN CARROLL LANCASTER LITHOPOLIS PICKERINGTON STOUTSVILLE SUGAR GROVE	CARROLL LANCASTER PLEASANTVILLE PICKERINGTON THURSTON	NO	NO
<b>FAYETTE</b>	YES	YES	YES	NO	NO	WASHINGTON CH	NO	NO
<b>FRANKLIN</b>	YES	YES	YES	FRANKLIN HAMILTON JACKSON MADISON PLAIN PRAIRIE SHARON	NO	BEXLEY COLUMBUS GAHANNA GROVE CITY HILLIARD NEW ALBANY REYNOLDSBUR G UPPER ARLINGTON URBANCREST WESTERVILLE WHITEHALL	NO	NO
<b>FULTON</b>	YES	YES	YES	AMBOY	NO	DELTA FAYETTE LYONS METAMORA SWANTON	NO	NO
<b>GALLIA</b>	NO	NO	NO	NO	NO	NO	NO	NO
<b>GEAUGA</b>	YES	NO	NO	NO	NO	NO	NO	NO

<b>GREENE</b>	YES	YES	YES	JEFFERSON NEW JASPER SPRING VALLEY SUGAR CREEK XENIA	NO	BEAVERCREEK BELLBROOK BOWERSVILLE CLIFTON FAIRBORN SPRING VALLEY XENIA YELLOW SRINGS	NO	NO
<b>GUERNSEY</b>	NO	YES	YES	NO	NO	NO	NO	NO
<b>HAMILTON</b>	YES	YES	YES	ANDERSON COLERAIN DELHI GREEN SYCAMORE WHITEWATER	NO	AMBERLY ALRINGTON HTS CHEVIOT CINCINNATI CLEVES DEER PARK ELMWOOD PL EVENDALE FOREST PARK GOLF MANOR GREENHILLS HARRISON LINCOLN HTS LOCKLAND LOVELAND MADEIRA MILFORD MT HEALTHY NORTH BEND N COLLEGE HILL NORWOOD READING SILVERTON WYOMING	NO	BLUE ASH CHEVIOT CINCINNATI ELMWOOD PL FOREST PARK GOLF MANOR GLENDALE GREENHILLS LOCKLAND LOVELAND MADIERA MONTGOMERY MT HEALTHY N COLLEGE HILL SHARONVILLE SILVERTON SPRINGDALE ST BERNARD TERRACE PARK WOODLAWN WYOMING
<b>HANCOCK</b>	YES	NO	NO	NO	NO	FOSTORIA	NO	NO



<b>HARDIN</b>	YES	NO	NO	NO	NO	ADA ALGER MCGUFFY MT. VICTORY	NO	NO
<b>HARRISON</b>	NO	NO	NO	CADIZ GREEN MOOREFIELD	ADENA CADIZ FREEPORT HOPEDALE JEWETT NEW ATHENS SCIO	BOWERSTOWN	NO	NO
<b>HENRY</b>	YES	YES	YES	LIBERTY MONROE PLEASANT WASHINGTON	NO	MALINTA MCCLURE NAPOLEON	NO	NO
<b>HIGHLAND</b>	NO	YES	YES	BRUSH CREEK DODSON JACKSON LIBERTY MADISON MARSHALL NEW MARKET PAINT PENN SALEM UNION WASHINGTON WHITE OAK	LYNCHBURG	SINKING SPRING	NO	NO
<b>HOCKING</b>	NO	NO	NO	NO	LAURELVILLE	NO	NO	NO
<b>HOLMES</b>	YES	NO	NO	NO	NO	NO	NO	NO

<b>HURON</b>	YES	NO	NO	CLARKSFIELD FAIRFIELD FITCHVILLE HARTLAND LYME NEW LONDON NORWALK NORWICH PERU RIDGEFIELD RIPLEY TOWNSEND WAKEMAN	NO	BELLEVUE NEW LONDON N. FAIRFIELD WAKEMAN WILLARD	NO	NO
<b>JACKSON</b>	NO	NO	NO	NO	JACKSON OAK HILL WELLSTON	NO	JACKSON WELLSTON	WELLSTON
<b>JEFFERSON</b>	NO	NO	NO	BRUSH CREEK CROSS CREEK ISLAND CREEK SALEM SALINE	ADENA AMSTERDAM BERGHOLTZ EMPIRE IRONDALE MT PLEASANT RAYLAND RICHMOND SMITHFIELD STEUBENVILLE TILTONSVILLE TORONTO WINTERSVILLE YORKVILLE	DILLONVALE MT PLEASANT TILTONVILLE	DILLONVALE STEUBENVILLE	STEUBENVILLE
<b>KNOX</b>	YES	YES	YES	WAYNE	NO	FREDERICKTOW N MT. VERNON	NO	NO

<b>LAKE</b>	YES	YES	YES	MADISON	NO	KIRTLAND KIRTLAND HILLS LAKELINE MENTOR PAINESVILLE WAITE HILL WILLOUGHBY WILLOWICK	NO	NO
<b>LAWRENCE</b>	NO	NO	NO	FAYETTE PERRY ROME UNION	SOUTH POINT	CHESAPEAKE	NO	NO
<b>LICKING</b>	YES	NO	NO	NO	NO	ALEXANDRIA BUCKEYE LAKE GRANVILLE REYNOLDSBUR G	PATASKALA	NO
<b>LOGAN</b>	NO	NO	NO	RICHLAND	BELL CENTER DEGRAFF LAKEVIEW QUINCY RUSSELLS PT	RUSHSYLVANIA W LIBERTY	NO	NO
<b>LORAIN</b>	NO	NO	NO	BRIGHTON CARLISLE COLUMBIA EATON ELYRIA HUNTINGTON WELLINGTON	AMHERST AVON AVON LAKE GRAFTON ELYRIA LORAIN N RIDGEVILLE OBERLIN ROCHESTER SHEFFIELD LAKE VERMILLION WELLINGTON	GRAFTON S AMHERST ROCHESTER SHEFFIELD LAKE VERMILLION	LA GRANGE N RIDGEVILLE OBERLIN VERMILLION	N RIDGEVILLE SHEFFIELD

<b>LUCAS</b>	NO	YES	YES	MONCLOVA PROVIDENCE SPENCER SWANTON SYLVANIA	MAUMEE SYLVANIA OREGON TOLEDO WATERVILLE	MAUMEE SYLVANIA TOLEDO WHITEHOUSE	NO	NO
<b>MADISON</b>	YES	YES	YES	MONROE OAK RUN PAINT RANGE SOMERFORD STOKES UNION	NO	LONDON MT. STERLING	NO	NO
<b>MAHONING</b>	YES	YES	YES	BERLIN BOARDMAN CANFIELD GREEN MILTON SMITH	BELOIT CAMPBELL CANFIELD LOWELLVILLE NEW MIDDLETON POLAND SEBRING STRUTHERS YOUNGSTOWN	WASHINGTONVI LLE	NO	NO
<b>MARION</b>	YES	NO	NO	NO	NO	NO	NO	NO
<b>MEDINA</b>	NO	YES	YES	BRUNSWICK HILLS CHATHAM HOMER LAFAYETTE	BRIANWOOD BEACH BRUNSWICK LODI MEDINA SEVILLE WADSWORTH	BRUNSWICK LODI SEVILLE WADSWORTH	NO	NO
<b>MEIGS</b>	NO	NO	NO	SALISBURY	MIDDLEPORT POMEROY	SYRACUSE	NO	NO

<b>MERCER</b>	NO	YES	YES	BUTLER GIBSON RECOVERY	NO	NO	NO	NO
<b>MIAMI</b>	NO	NO	NO	BETHEL MONROE UNION	PLEASANT HILL TIPP CITY	PIQUA	NO	NO
<b>MONROE</b>	YES	NO	NO	ADAMS	NO	NO	NO	NO
<b>MONTGOMERY</b>	YES	YES	YES	JACKSON	NO	BROOKVILLE CLAYTON ENGLEWOOD FARMERSVILLE GERMANTOWN HUBER HTS KETTERING MIAMISBURG RIVERSIDE TROTWOOD UNION W CARROLLTON	NO	NO
<b>MORGAN</b>	NO	NO	NO	MALTA MARION MEIGSVILLE WINDSOR	STOCKPORT	CHESTER HILL	NO	NO
<b>MORROW</b>	NO	NO	NO	BENNINGTON LINCOLN S BLOOMFIELD	CARDINGTON EDISON	CHESTERVILLE MARENGO SPARTA	NO	NO
<b>MUSKINGUM</b>	YES	NO	NO	HOPEWELL CASS MUSKINGUM	NO	NORWICH ROSEVILLE ZANESVILLE	NO	NO
<b>NOBLE</b>	NO	YES	NO	NO	NO	NO	NO	NO
<b>OTTAWA</b>	YES	YES	NO	SALEM	NO	OAK HARBOR ROCKY RIDGE	NO	NO
<b>PAULDING</b>	YES	NO	NO	BROWN JACKSON	NO	PAULDING	PAULDING	NO

<b>PERRY</b>	YES	NO	NO	NO	NO	CROOKSVILLE ROSEVILLE SOMERSET	NO	NO
<b>PICKAWAY</b>	NO	YES	YES	DARBY SALTCREEK SCIOTO WALNUT WASHINGTON	ASHVILLE CIRCLEVILLE NEW HOLLAND	ASHVILLE NEW HOLLAND	NO	NO
<b>PIKE</b>	NO	NO	NO	PEBBLE	BEAVER PIKETON WAVERLY	NO	NO	NO
<b>PORTAGE</b>	NO	YES	NO	BRIMFIELD DEERFIELD EDINBURG FREEDOM RANDOLPH RAVENNA ROOTSTOWN SUFFIELD WINDHAM	AURORA KENT MOGADORE RAVENNA STREETSBORO WINDHAM	HIRAM MANTUA MOGADORE RAVENNA	NO	MANTUA
<b>PREBLE</b>	NO	NO	NO	GASPER GRATIS HARRISON JEFFERSON LANIER MONROE TWIN WASHINGTON	CAMDEN ELDORADO GRATIS LEWISBURG NEW PARIS VERONA W ALEXANDRIA W MANCHESTER	COLLEGE CORNER ELDORADO W MANCHESTER	NEW PARIS W MANCHESTER	NO
<b>PUTNAM</b>	YES	NO	NO	LIBERTY MONROE PALMER PLEASANT	NO	COLUMBUS GROVE	NO	NO
<b>RICHLAND</b>	NO	NO	NO	NO	PLYMOUTH	SHELBY	NO	NO

<b>ROSS</b>	NO	NO	NO	CONCORD HUNTINGTON UNION	BAINBRIDGE	ADELPHI	NO	NO
<b>SANDUSKY</b>	YES	NO	NO	YORK	NO	BELLEVUE GIBSONBURG	NO	NO
<b>SCIOTO</b>	NO	NO	NO	BLOOM BRUSH CREEK MORGAN UNION VERNON	PORTSMOUTH	S WEBSTER	NO	NO
<b>SENECA</b>	NO	NO	NO	ADAMS CLINTON HOPEWELL LIBERTY REED SCIPIO SENECA THOMPSON VENICE	ATTICA BLOOMVILLE GREEN SPRINGS TIFFIN	BETTSVILLE FOSTORIA	NO	NO
<b>SHELBY</b>	YES	NO	NO	NO	NO	NO	NO	NO
<b>STARK</b>	YES	NO	NO	BETHLEHEM CANTON NIMISHILLEN OSNABURG PARIS	NO	ALLIANCE BEACH CITY CANAL FULTON E CANTON LOUISVILLE MASSILLON MEYERS LAKE MINERVA WAYNESBURG WILMONT	LOUISVILLE	E CANTON





<b>WARREN</b>	YES	YES	NO	CLEARCREEK FRANKLIN HAMILTON HARLAN MASSIE SALEM TURTLE CREEK UNION WASHINGTON WAYNE	NO	CARISLE FRANKLIN HARREYSBURG LEBANON LOVELAND MAINEVILLE MIDDLETOWN MONROE MORROW S LEBANON SPRINGBOARD WAYNESVILLE	NO	LOVELAND
<b>WASHINGTON</b>	YES	NO	NO	NO	NO	BELPRE BEVERLY NEW METAMORAS	NO	NO
<b>WAYNE</b>	YES	YES	YES	BAUGHMAN CHIPPEWA	NO	DALTON DOYLESTOWN FREDERICKSBU RG MARSHALLVILL E W SALEM WOOSTER	NO	NO
<b>WILLIAMS</b>	YES	YES	NO	BRADY BRIDGEWATE R CENTER FLORENCE JEFFERSON MILL CREEK NORTHWEST PULASKI SPRINGFIELD ST JOSEPH SUPERIOR	NO	ALVORDTON STRYKER WEST UNITY	NO	WEST UNITY

<b>WOOD</b>	NO	YES	YES	BLOOM HENRY MIDDLETON WASHINGTON	BAIRDSTOWN BOWLING GREEN CUSTAR CYGNET GRAND RAPIDS HASKINS HOYTVILLE JERRY CITY MILLBURY MILTON CENTER N BALTIMORE PERRYSBURG PORTAGE TONTOGANY WALBRIDGE WAYNE WESTON	BLOOMDALE BRADNER BOWLING GREEN FOSTORIA PERRYSBURG ROSSFORD WALBRIDGE	NO	NO
<b>WYANDOT</b>	NO	NO	NO	NO	NEVADA UPPER SANDUSKY	SYCAMORE	NO	NO