Members Brief

An informational brief prepared by the LSC staff for members and staff of the Ohio General Assembly

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Overview of Local Government in Ohio

Ohio has three types of local government – counties, townships, and municipal corporations (cities and villages). Each has mandated functions and varying levels of authority. While county boundaries are fairly set, methods exist to modify municipal and township territory. Local governments often share services, and all are subject to varying levels of oversight by the state and voters.

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Introduction

This memorandum provides an overview of how local government works in Ohio, focusing on counties, townships, and municipal corporations. Although not addressed in this *Members Brief*, many other types of political subdivisions exist in Ohio, such as school districts, library districts, and regional transit authorities. Those entities are separate from counties, townships, and municipal corporations. They have their own governing bodies and, in some cases, levy separate taxes.

Geography

Ohio's 88 counties cover every inch of the state. Simultaneously, Ohio's 900+ municipalities and 1,300+ townships cover every inch. Territory that is not within a city or village ("incorporated territory") is township territory ("unincorporated territory"). Most often, a person resides in either a municipal corporation or a township. In some areas of the state, due to

annexation, a person resides in both a municipal corporation and a township; such residents pay taxes to both governments and vote in the elections of both governments.[1]

Governmental structure

Counties. Most Ohio counties follow the default statutory structure of government, while the two charter counties (Cuyahoga and Summit) follow a structure created via their respective charters. The default statutory structure includes 11 elected officials – three commissioners, an auditor, treasurer, recorder, sheriff, prosecutor, coroner, engineer, and the clerk of the court of common pleas. With no true executive head, the board of county commissioners in a statutory county serves both legislative and executive functions. In both charter counties, an elected County Executive serves as head of the executive branch. Charter counties deviate from the default structure in other ways as well, for instance by combining roles or by making various positions appointed rather than elected. While charter counties have authority to vary their form of government, they still must perform all functions of county government prescribed by law.[2]

Municipal corporations. Ohio's municipal corporations are classified by population; a municipality with a population of 5,000 or more is a city while a municipality with a population below 5,000 is a village. Both cities and villages may adopt a charter. Municipal corporations that do not have a charter must follow the default statutory form of government, which varies between cities and villages. Statutory cities have an elected city council, council president, mayor, auditor, treasurer, and law director. Statutory villages have an elected council, mayor, clerk, and treasurer. Charter municipalities may vary their government structure, often selecting either a strong mayor form or the city manager form. About 180 of Ohio's 250+ cities – and over 50 of Ohio's 650+ villages – have adopted a charter.[3]

A city is a municipal corporation with a population of 5,000 or more.

A village is a municipal corporation with a population of less than 5,000.

Townships. Finally, all townships have four elected officials: three trustees and one fiscal officer. Limited home rule townships cannot vary their form of government; they must follow the statutory structure.[4] Ohio has 1,308 townships, 24 of which have adopted the limited home rule form of township government.

Boundary changes

County boundaries have been fairly set since 1851, when the 88th county was created. However, there are various methods under Ohio law to change the boundaries of townships

[1] R.C. 709.023(A) and 709.024(H). This is typically a result of expedited type II or expedited type III annexation, though it can result after any annexation if the municipal corporation does not take the steps necessary to conform the boundaries under R.C. 503.07. For more information about annexation, see LSC's Annexation Members Brief (PDF).

[2] Ohio Constitution, Article X, and Title III of the Revised Code.

[3] Ohio Const., art. XVIII, sec. 1 and Chapters 731 and 733 of the Revised Code.

[4] Chapters 501 and 504 of the Revised Code.

and municipal corporations. Primarily, territory either becomes incorporated via annexation or incorporation and returns to unincorporated status via detachment or dissolution. It is also possible for townships and municipalities to merge via various merger procedures. LSC has other Members Briefs that discuss some of these topics, but here is an overview:

- **Incorporation.** Ohio law sets forth two incorporation procedures – one that applies to areas with a population of 25,000 or more, and another for smaller areas. Both are initiated via petition of the electors within the territory proposed to be incorporated, filed with the board of county commissioners. In the larger areas, the petition must be signed by 20% of the electors; the question must appear on the ballot to be decided by the voters. For smaller areas, the board of county commissioners approves or disapproves the incorporation after holding a public hearing and evaluating a set of factors (e.g., municipal services can be financed by a reasonable local tax).[5]

- **Annexation.** Annexation is the expansion of municipal territory through the addition of unincorporated territory (and occasionally, incorporated territory), typically upon petition of the landowner or landowners within that territory. Ohio law allows various types of annexation, including three expedited proceedings created in the early 2000s that are mainly used by developers annexing unincorporated territory to a municipal corporation. For detailed information about annexation, please see LSC's Annexation Members Brief (PDF).

- **Merger.** Ohio law allows mergers of municipal corporations, mergers of townships and municipal corporations, and mergers of townships. A merger can be initiated by the electors or by the legislative authority of a township or municipal corporation, depending on the type. Under all types, voter approval is required. Ohio law does not allow only a portion of territory to be merged; merger is always the entire territory such that the absorbed township or municipal corporation ceases to exist. For detailed information about mergers, please see LSC's Members Brief on Township and Municipal Merger Laws (PDF).

- **Detachment.** This is where a portion of municipal territory becomes unincorporated territory. Ohio has three detachment procedures: general detachment; detachment of certain lands; and detachment of farm lands. The general detachment process is initiated by petition of electors and requires the approval of the municipal corporation by ordinance. The detachment of certain lands procedure is limited to villages, is initiated by petition of the electors, and involves an election of the voters; the village's approval is not necessary. The third and final detachment procedure—detachment of unplatted farm lands previously annexed to a village – may be initiated by petition of the owner of the farm lands to the court of common pleas, at least five years after the annexation. The court must make certain findings before it may order the detachment, including that the

[5] Chapter 707 of the Revised Code.

land can be detached "without materially affecting the best interests or good government" of the village; the village's approval is not necessary.[6]

- **Dissolution.** Village dissolution is the termination of a village: the village ceases to exist and its territory returns to unincorporated status. Ohio law provides four pathways to a village dissolution. The most common is a dissolution petitioned for – and voted upon – by the village's residents. The newest pathway was enacted in 2024 to require, about every ten years beginning after the 2030 federal census results are released, each county to evaluate the villages located within the county to determine if the village is providing sufficient services and fielding candidates for all elected village offices. If not, the question of dissolution will be placed on the ballot. Finally, Ohio law specifies a process for winding up the affairs of a dissolved village. Its territory and property transfer to the township or townships where the village was located. For more information about dissolution, please see LSC's Village Dissolution Members Brief (PDF).

Mandated and optional functions

Counties and townships are creatures of statute – they have only the authority expressly stated in the Revised Code or impliedly derived therefrom (exception: charter counties and limited home rule townships). Meanwhile, municipal corporations and charter counties have constitutional home rule authority; they may regulate citizens more broadly so long as they do not conflict with general laws. Municipal home rule authority is a complex area governed by case law. For more information about it, please see LSC's Municipal Home Rule Members Brief (PDF). While limited home rule townships have more authority than a normal township, they are not the same as municipal corporations and charter counties. Limited home rule townships cannot conflict with the Revised Code, cannot regulate in certain topic areas, and cannot create criminal offenses. They enforce their regulations via civil fines of up to $1,000. For more information about these townships, please see LSC's Limited Home Rule Township Members Brief (PDF).

The Revised Code prescribes certain mandatory functions for counties, municipalities, and townships.

Counties have the most mandated functions because they provide a vast array of services including: children services, aging services, services related to jobs and families, adult protective services, and veterans services. County sheriffs patrol the county and operate jails, county prosecutors prosecute crimes, county recorders record numerous land-related and other documents, county engineers maintain roads, county coroners investigate suspicious deaths and conduct autopsies, county auditors collect property taxes and process dog licenses, and the clerk manages court records. County officials perform numerous other services in addition to those listed here.

Municipalities must maintain roads and abandoned cemeteries within their jurisdiction and must provide indigent burials. Municipalities following the default statutory structure must appoint public service and public safety directors to oversee those aspects of municipal government. Statutory cities have a police department and fire department each led by a chief,

[6] R.C. 709.38 to 709.42.

while statutory villages have a police department and either a fire department or a fire prevention officer. Because they have home rule authority, a municipal corporation conducts numerous other services as mandated under their charter (if applicable) or ordinances.

Townships have four mandated functions – they must maintain roads, maintain cemeteries, provide indigent burials, and settle partition fence disputes. For more information about townships and their functions, please see the LSC's Townships Members Brief (PDF).

In addition to mandated functions, counties, townships, and municipal corporations have permissive authority to provide services or regulations. For instance, municipal corporations and townships may regulate massage therapy establishments (in the incorporated and unincorporated territory, respectively). Counties, townships, and municipal corporations all have authority to operate parks, to regulate zoning, and to provide emergency medical services. Townships often provide fire services, though there is no statutory requirement for them to do so. As a note, because municipal corporations have home rule authority, they have expansive authority to provide services and regulate citizens beyond what is specified in statute.

Shared services

To make operations and spending more efficient and effective, local governments often share services. State law provides numerous methods of doing so, including the following popular options:

- **Shared services agreements.** A political subdivision can enter into agreements with another political subdivision to exercise any power, perform any function, or render any service that the contracting recipient political subdivision has authority to do. This grants broad authority to political subdivisions to share services under an agreement, subject to limited exceptions (e.g., investing money, levying taxes).[7]
- **Joint service districts.** Often used for police, fire, and emergency medical services, local governments can enter into agreements for these services or form a joint district under which they jointly operate these services (depending on the circumstances, this might be a separate political subdivision).[8]
- **Regional councils of government (RCOG).** RCOGs can be used for a variety of purposes, including regional planning, providing health insurance, and joint purchasing for goods and services. All political subdivisions – not only counties, townships, and municipal corporations – may participate in an RCOG. Members to the RCOG enter into an agreement to govern the RCOG's membership, representation, conduct, and authority.[9]

Revenue

Counties, townships, and municipal corporations have various sources of revenue. All receive funds from the state's Local Government Fund (LGF), various taxes and fees, and

[7] R.C. 9.482.

[8] See R.C. 505.37, 505.371, and 505.71 for examples related to fire and emergency medical services.

[9] Chapter 167 of the Revised Code.

potentially grants. The amount of LGF funds each local government receives varies; county budget commissions determine the distribution of money from the LGF to political subdivisions based on rules set by each, or a statutory formula. Local governments can levy property taxes for operating expenses or for specific services (e.g., fire or emergency medical services, parks/recreational, road maintenance, and cemeteries, as applicable). Only counties receive sales tax revenues, while only municipalities may levy an income tax.[10] Finally, local governments can receive revenue from various fees and taxes. Primary examples are Ohio's gasoline tax, the motor vehicle license fee, the cigarette license fee, and the liquor permit fee. And, local governments often impose fees in exchange for services they provide (e.g., ambulance services or trash collection services).

Oversight

Counties, townships, and municipal corporations are subject to auditing requirements, public records law, open meetings law, continuing education requirements for fiscal officers, cybersecurity program requirements, and employment laws such as retirement contributions, workers compensation, and minimum wage requirements. The residents of municipal corporations, charter counties, and limited home rule townships have initiative and referendum authority, allowing them to participate in the adoption of local regulations; statutory counties and townships have referendum authority only for certain matters (e.g., zoning, liquor). Finally, Ohio law provides a process for the removal of elected officials who commit misconduct in office, and some municipal charters give residents the authority to recall their elected officials.

[10] Other political subdivisions may be eligible to levy/receive these. For instance, regional transit authorities might participate in sales taxes, and a school district may levy an income tax.