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OHIO LEGISLATIVE SERVICE COMMISSION

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Office

H.B. 450
133rd General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 450's Bill Analysis](#)

Version: As Passed by the House

Primary Sponsor: Rep. Stephens

Local Impact Statement Procedure Required: Yes

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Highlights

- Because the specific requirements for certificates of transition are not yet determined, costs for county treasurers and fiscal officers to prepare them are unknown. However, it is conceivable that the aggregate statewide costs to local governments to prepare certificates of transition could exceed \$100,000.

Detailed Analysis

The bill requires outgoing county treasurers and fiscal officers¹ to provide a certificate of transition to the successor officer that will result in increased costs for counties, municipal corporations, townships, school districts, and other public entities. The Auditor of State may also incur a slight increase in costs for the Auditor's role in prescribing information to be included in and for testing the accuracy of certificates of transition under the bill. Although the bill requires the certificates to contain an inventory of documents, accounts, and other information, it requires the Auditor, with input from county treasurers and fiscal officers, to prescribe the specific information that must be included. Because the specific requirements for a certificate of transition are not yet determined, the additional workloads for county treasurers and fiscal officers to prepare certificates of transition is unknown. As such, it is difficult to determine the magnitude of any increased costs that local governments would incur. However, it is conceivable that the aggregate statewide cost among the entities responsible for complying with the certificate of transition requirement could exceed \$100,000.

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¹ The bill uses the definition of "fiscal officer" as used in the Tax Levy Law. Under the bill a fiscal officer includes county auditors, city auditors, village clerks, township fiscal officers, treasurers of boards of education, and many others. Please see the LSC bill analysis for additional details.