



# Ohio Legislative Service Commission

## Bill Analysis

Bethany Boyd

### H.B. 423

129th General Assembly  
(As Reported by H. Local Government)

**Reps.** Gonzales, Blessing, Wachtmann, Stebelton, Conditt, Schuring

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## BILL SUMMARY

- Requires that the county auditor ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection, credits, and real and personal property when a subdivision withdraws from a joint recreation district.
- Provides for the dissolution of a joint recreation district when all but one subdivision withdraws from the district.

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## CONTENT AND OPERATION

### Joint recreation districts

#### Withdrawal from the district

Legislative authorities of municipal corporations, townships, township park districts, counties, school districts, joint recreation districts, educational service centers, or state institutions of higher education that are joined in the operation and maintenance of recreation facilities may, by resolution, establish a joint recreation district governed by a joint recreation district board of trustees that possesses all the powers of a legislative authority of an individual subdivision under the law regarding parks and recreation.<sup>1</sup> Continuing law establishes a method whereby a subdivision may withdraw from the joint recreation district upon certification of a resolution proclaiming a withdrawal to the district's board of trustees. But if a withdrawal occurs, current law does not address what happens to the moneys, funds, and property of the joint recreation district.

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<sup>1</sup> R.C. 755.14 and 755.16, not in the bill.

The bill addresses what happens when a subdivision withdraws from the joint recreation district. Upon a subdivision's withdrawal, the bill requires the county auditor to ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection (except for taxes levied for the payment of indebtedness), credits, and real and personal property, either in money or in kind, on the basis of the valuation of the respective tax duplicates of the withdrawing subdivision and the remaining territory of the joint recreation district.<sup>2</sup>

### **Dissolution of the district**

When all but one subdivision withdraws from the joint recreation district, current law does not address what happens to the district. The bill requires dissolution of the district in that case. When the number of subdivisions comprising the joint recreation district is reduced to one, the district ceases to exist, and the funds, credits, and property remaining after apportionments to withdrawing subdivisions are assumed by the one remaining subdivision. When a joint recreation district ceases to exist and indebtedness remains unpaid, the board of county commissioners must continue to levy and collect taxes for the payment of that indebtedness within the territory of the district as it was comprised at the time the indebtedness was incurred.<sup>3</sup>

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## **HISTORY**

<b>ACTION</b>	<b>DATE</b>
Introduced	01-24-12
Reported, H. Local Gov't	03-21-12

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<sup>2</sup> R.C. 755.181.

<sup>3</sup> R.C. 755.181.

