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## ***Detailed Fiscal Analysis***

### **County coroner provisions**

*Per day costs for county coroner provisions.* Under the bill, counties could incur additional costs between:

- \$74 and \$192 per day in calendar year 1999.
- \$77 and \$199 per day in 2000.

The bill states that if two county commissioners are absent and have filed physician's certificates, indicating that they will be absent from office, then the county coroner must serve as a county commissioner. In addition the coroner would continue to be paid for carrying out the duties of the county coroner. In such a circumstance, the county coroner can request to be paid a per diem rate equal to the absent county commissioner's annual pay rate divided by the number of days in the year.

The additional cost created by paying both an absent county commissioner and the coroner serving in the commissioner's place would cease once the commissioner's seat was declared vacant. Once a physician's certificate is filed, the office can be deemed vacant 30 days after the commissioner has been absent for a 100-day period, regardless of whether or not the commissioner had filed a certificate during that period. Once a vacancy is declared, the county commissioner who had held the office would cease to be compensated.

*Maximum possible cost of coroner provisions.* If the second commissioner to file a physician's certificate filed on the first day of the 100-day period and the coroner took over the commissioner's seat that same day, then the coroner could serve for 130 days before the office would be deemed vacant. Therefore, the maximum possible cost to counties in 1999 would be between \$9,620 and \$24,960. In 2000, it could be between \$10,010 and \$25,870.

It seems unlikely that any county would incur the maximum cost for two main reasons:

- It would be extremely rare for two county commissioners to be absent on a physician's certificate at the same time.
- It would seem quite unlikely that if a second commissioner filed a physician's certificate that he or she would file on the first day of the 100-day period.

### **Levy notification provisions**

The bill requires county budget commissions to notify each taxing authority during annual levy certification as to the date when each authority's tax levy or levies will expire.

Taxing authorities that would have to be notified under the bill include: county boards of commissioners, municipal legislative authorities, school boards of education, township boards of trustees, community or technical colleges boards of trustees, and approximately 14 other types of

taxing authorities that oversee special districts as listed in ORC 5705.01. The Department of Taxation estimates that there are approximately 4000 taxing authorities in Ohio.

*Fiscal effects.* A representative of the County Auditor's Association stated that county auditors should have the required levy expiration information readily available. Including the levy expiration information with other information required to be provided during the levy certification process (ORC 5705.34) could result in a minimal increase in costs to counties, if any.

□ *LBO staff: Alexander C. Heckman, Budget/Policy Analyst*

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