Ohio Legislative Service Commission

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Fiscal Note & Local Impact Statement

Bill: H.B. 423 of the 129th G.A. **Date**: November 14, 2012

Status: As Enacted **Sponsor**: Rep. Gonzales

Local Impact Statement Procedure Required: No

Contents: Provides a method for the dissolution of joint recreation districts

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The bill establishes procedures for the withdrawal of members from a joint recreation district and the outright dissolution of this type of joint district. There are 14 joint recreation districts statewide.
- The procedures in the bill require the county auditor in which the joint recreation district is situated to assess and distribute the revenues and debt attributable to a member that is leaving the joint district. These procedures are the same as those that currently exist for other types of joint districts such as joint police, fire, and EMS districts.
- Overall, county auditors could incur some negligible administrative costs for overseeing a political subdivision's withdrawal from a joint recreation district or the outright dissolution of the district.

Detailed Fiscal Analysis

The bill provides for the dissolution of a joint recreation district by establishing the withdrawal procedures for political subdivisions belonging to these districts. Specifically, the bill requires the county auditor to ascertain, apportion, and order a division of the funds maintained by the joint recreation district, and taxes in the process of collection (except for taxes levied for the payment of debt) on the basis of the valuation of the tax duplicates of the withdrawing subdivision and the territories remaining within the joint recreation district. The procedures established in the bill mirror those in current law that apply to withdrawal from and dissolution of other forms of joint districts, such as joint police, fire, and EMS districts. As a result of the bill, county auditors could incur some additional, but negligible, administrative costs for overseeing a political subdivision's withdrawal from, or the dissolution of, a joint recreation district. According to the Ohio Parks and Recreation Association, there are 14 joint recreation districts statewide that would fall under the provisions of the bill.

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