

**Shaw, Chris**

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**From:** ohiocarma@yahoogroups.com on behalf of Burhenne, Linda [lburhenne@co.geauga.oh.us]  
**Sent:** Wednesday, October 20, 2010 1:10 PM  
**To:** 'ohiocarma@yahoogroups.com'  
**Subject:** [ohiocarma] RE: Park District  
**Attachments:** image001.jpg; image002.jpg

This is the entire text of the opinion if it helps.

According to Section 149.412 of the Ohio Revised Code, as well as Chapter 1545 of the Ohio Revised Code which grants the park district certain taxing authority, I am of the opinion that the park district is a special taxing district in which is created a special taxing district records commission. Section 149.412 of the Ohio Revised Code provides in full as follows:

“There is hereby created in each special taxing district that is a public office as defined in section 149.011 of the Revised Code and that is not specifically designated in section 149.38, 149.39, 149.41, 149.411, or 149.42 of the Revised Code a special taxing district records commission composed of, at a minimum, the chairperson, a fiscal representative, and a legal representative of the governing board of the special taxing district. The commission shall meet at least once every twelve months and upon the call of the chairperson.

“The functions of the commission shall be to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by any employee of the special taxing district. The commission may dispose of records pursuant to the procedure outlined in this section. The commission at any time may review any schedule it has previously approved and for good cause shown may revise that schedule.

“When the special taxing district records commission has approved any special taxing district application for one-time disposal of obsolete records or any schedule of records retention and disposition, the commission shall send that application or schedule to the Ohio historical society for its review. The Ohio historical society shall review the application or schedule within a period of not more than sixty days after its receipt of it. Upon completion of its review, the Ohio historical society shall forward the application for one-time disposal of obsolete records or the schedule of records retention and disposition to the auditor of state for the auditor's approval or disapproval. The auditor shall approve or disapprove the application or schedule within a period of not more than sixty days after receipt of it. Before public records are to be disposed of, the commission shall inform the Ohio historical society of the disposal through the submission of a certificate of records disposal and shall give the society the opportunity for a period of fifteen business days to select for its custody those public records that it considers to be of continuing historical value.”

A park district is a special taxing district that is a “public office” and is not specifically designated in Sections 149.38, 149.39, 149.41, 149.411 or 149.42 of the Ohio Revised Code. Similar to other taxing districts (like the school district or the library), the park district is a special taxing district in which a special taxing district records commission is created. Thus, I am of the opinion that the park district has its own records commission pursuant to Section 149.412 of the Ohio Revised Code.

10/21/2010

**From:** ohiocarma@yahoogroups.com [mailto:ohiocarma@yahoogroups.com] **On Behalf Of** Ransom, Brenda  
**Sent:** Wednesday, October 20, 2010 1:08 PM  
**To:** 'ohiocarma@yahoogroups.com'  
**Subject:** [ohiocarma] RE: Park District

The Wood County Park District also falls under the Special Taxing District section of ORC 149. I wonder if it might make a difference how the district was created and under which jurisdiction's authority?

Thanks,

Brenda

**From:** ohiocarma@yahoogroups.com [mailto:ohiocarma@yahoogroups.com] **On Behalf Of** Burhenne, Linda  
**Sent:** Tuesday, October 19, 2010 1:25 PM  
**To:** 'ohiocarma@yahoogroups.com'  
**Subject:** [ohiocarma] Park District

To all,

I asked our prosecutor for an opinion on the issue of whether or not a Park District should be covered by the county Records Commission. At least in our case, this was her answer:

A park district is a special taxing district that is a "public office" and is not specifically designated in Sections 149.38, 149.39, 149.41, 149.411 or 149.42 of the Ohio Revised Code. Similar to other taxing districts (like the school district or the library), the park district is a special taxing district in which a special taxing district records commission is created. Thus, I am of the opinion that the park district has its own records commission pursuant to Section 149.412 of the Ohio Revised Code.

Sharing for what it's worth. Though I assisted with the development of their RC2 I am sending the approved, signed version back along with all RC3s accumulated over the years.

Thanks,

**Linda Burhenne**

Director, Geauga County Archives & Records Center

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10/21/2010

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