



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Township Trustee and Fiscal Officer Compensation
Date: February 6, 2017

House Bill 64 amended Ohio Revised Code (ORC) sections 505.24 and 507.09 in part as follows:

505.24(B) Compensation of trustees.

In calendar year 2017, the amounts paid as specified in division (A) of this section shall be increased by five (5) percent.

507.09(B) Compensation of fiscal officer.

In calendar year 2017, the compensation determine under division (A) of this section shall be increased by five (5) percent.

Amended by 131st General Assembly File No. TBD, HB 64, §101.01, eff. 9/29/2015

It has been brought to the Auditor of State's attention there has been some confusion related to the aforementioned ORC sections. Our office feels the use of the phrase "calendar year" which, when given its common meaning, suggests that the reference to the twelve (12) month period constitutes a full year.

As a result, the effective date of the change in township trustee and fiscal officer compensation is January 1, 2017.

The 2017 Township Compensation Charts can be found at:

<http://www.ohiotownships.org/sites/default/files/2017%20comp%20chart.pdf>.

If you have any questions, please contact the Center for Audit Excellence.