



KEVIN FLANAGAN

BELMONT COUNTY PROSECUTING ATTORNEY

52160 NATIONAL ROAD • ST. CLAIRSVILLE, OHIO 43950

PHONE: (740) 699-2771 • FAX: (740) 695-4412

www.Belmont-Prosecutor.com

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**ASSISTANT
PROSECUTORS**

RHONDA L. GREENWOOD
JACOB A. MANNING
JOSHUA J. NORMAN
JOSEPH A. VAVRA

Dave Yost
Ohio Attorney General
Opinions Section
30 E. Broad Street
Columbus, Ohio 43215-3428

Re: Request for Formal Opinion regarding House Bill 96,
136th General Assembly

APPELLATE COUNSEL

JACOB A. MANNING

Dear Attorney General Yost:

This office is requesting a formal opinion regarding the effective date of certain provisions of House Bill 96, 136th General Assembly, and when an increase in the salary to be paid to the County Treasurer will take effect. Specifically, the question we pose is:

1. Does the increase in salary provided by House Bill 96 to County Treasurers take effect prior to the start of the County Treasurer's next term, such that beginning in January 2026, the increased salary may be paid to the County Treasurer?

House Bill 96 was passed by both houses of the General Assembly and was signed by the Governor on June 30, 2025. The title of the Bill includes that the Bill will "make operating appropriations for the biennium beginning July 1, 2025, and ending June 30, 2027, to levy taxes, and to provide authorization and conditions for the operation of state programs." The Bill contains some provisions that are effective immediately, some that take effect on September 30, 2025, and some with special effective dates.

Section 325.18 of the Bill amends the salary of the County Treasurer as follows:

Sec. 325.18. (A) The salary amounts under sections 325.06 and 325.11 of the Revised Code shall be increased as follows:

(1) Beginning in calendar year 2020 and in each calendar year thereafter through calendar year 2028, the salary amounts under sections 325.06 and 325.11 of the Revised Code shall be increased by one and three-quarters per cent;

(2) Beginning in calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

VICTIM ADVOCATE

PAMELA S. BOWMAN

(B) The salary amounts under sections 325.03, 325.04, 325.08, 325.09, 325.10, 325.14, and 325.15 of the Revised Code shall be increased as follows:

(1) Beginning in calendar year 2021 and in each calendar year thereafter through calendar year 2028~~2025, the salary amounts under sections 325.03, 325.04, 325.08, 325.09, 325.10, 325.14, and 325.15 of the Revised Code shall be increased~~ by one and three-quarters per cent;

(2) Beginning in calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

The County Treasurer's salary is provided by Section 325.04. Prior to the amendment in House Bill 96, Section 325.04 provided a compensation schedule by population range, and Section 325.18 provided for annual increases of one and three-quarters per cent, beginning with calendar year 2021. RC 325.18(B). House Bill 96 changed the increase to five per cent beginning in calendar year 2026. Thus, the effect of the amendment in House Bill 96 was to increase the salary of the County Treasurer, beginning with calendar year 2026.

The County Treasurer, according to Code Section 321.01, begins her term on the first Monday of September, next after her election. RC 321.01. Thus, following the 2024 election, the County Treasurer will begin her next term September 1, 2025.

Article II, Section 20 of the Ohio Constitution provides that "no change [to compensation of an elected officer] shall affect the salary of any officer during his existing term, unless the office be abolished." The question, with respect to House Bill 96, then, is whether the amendments to Section 325.04 took effect prior to the Treasurer's current term.

Section 820.10 of the Bill provides: "Sections of this act prefixed with numbers in the 200s, 300s, 400s, and 500s of this act are exempt from the referendum under Ohio Constitution, Article II, Section 1d, and therefore take immediate effect when this act becomes law." The Bill does include appropriations for current expenses, as well, and those, of course, would go into effect immediately. RC 1.471.

Our office's opinion is that the changes to the Treasurer's salary took effect immediately, upon passage of House Bill 96, and as a result, they were effective before the Treasurer begins her new term. As a result, our opinion is that beginning in calendar year 2026, the Treasurer may begin receiving the salary as increased by House Bill 96. We are aware, however, that others take the position that the salary amendments contained within House Bill 96 are not appropriations for current expenses and as a result, could not have taken effect immediately, under RC 1.471. In their view, the effective date of the salary amendments is September 30, 2025, and since that occurs after the start of the Treasurer's term, the Treasurer could not be paid the increased salary beginning in calendar year 2026.

For those reasons, we are seeking your opinion as to whether the amendment to the Treasurer's salary took effect prior to the start of her term on September 1, 2025,

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and as a result, may be paid to the Treasurer beginning in calendar year 2026. Thank you for your anticipated assistance. Please feel free to contact me if you have any questions.

Sincerely,



J. Kevin Flanagan

cc: Katherine J. Kelich, Belmont County Treasurer

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