

**OPINION NO. 2009-047****Syllabus:**

2009-047

1. Unless an exception listed in R.C. 317.114(B) applies, the requirements set forth in R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio.
2. Unless an exception listed in R.C. 317.114(B) applies, a county recorder is required to charge the fees specified in R.C. 317.114(A) when a document or instrument does not conform to the requirements of R.C. 317.114(A).
3. The phrase "taxing authority," as used in R.C. 317.114(B)(1), means a governmental entity that has the power to levy a tax to raise public revenue.
4. Pursuant to R.C. 317.114(B)(4), the requirements of R.C. 317.114(A) do not apply to a document or instrument that originates from a state university, as defined in R.C. 3345.011.
5. R.C. 317.114(A)(1) does not prohibit typed or printed information pertaining to (1) a document's or instrument's page numbers; (2) marginal notations prescribed by statute; (3) the name, logo, address, form number, or bar code of a company providing the form that serves as the base for a document or instrument; or (4) any other matter that is not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument from being in a computer font size smaller than ten.
6. R.C. 317.114(A)(4) does not prohibit an ink stamp from a planning commission or private engineering or surveying firm from being in a color other than blue or black.

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**To: Michael M. Ater, Ross County Prosecuting Attorney, Chillicothe, Ohio**

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**To: Dennis P. Will, Lorain County Prosecuting Attorney, Elyria, Ohio**  
**By: Richard Cordray, Ohio Attorney General, November 25, 2009**

You have each requested an opinion regarding the application of R.C. 317.114 to a document or instrument that is presented to a county recorder for recording. Specifically, you ask:<sup>1</sup>

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<sup>1</sup> Your letters requesting a formal opinion of the Attorney General set forth five other questions pertaining to the application of R.C. 317.114 to documents and instruments that are presented to a county recorder for recording. Those five ques-

1. Do the requirements of R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio?
2. Is a county recorder required to charge the fees specified in R.C. 317.114(A) when a document or instrument does not conform to the requirements of R.C. 317.114(A)?
3. For purposes of R.C. 317.114(B)(1), what is a “taxing authority?”
4. Do the requirements of R.C. 317.114(A) apply to a document or instrument that originates from a state university, as defined in R.C. 3345.011?
5. May a document or instrument that is subject to the requirements of R.C. 317.114(A) have any print that is in a computer font size smaller than ten?
6. May a document or instrument that is subject to the requirements of R.C. 317.114(A) bear an ink stamp from a planning commission or private engineering or surveying firm that is in a color other than blue or black?

Your first question asks whether the requirements of R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio. R.C. 317.114(A) provides, in pertinent part:

Except as otherwise provided in division (B) of this section, an instrument or document presented for recording to the county recorder shall have been prepared in accordance with all of the following requirements:

- (1) Print size not smaller than a computer font size of ten;
- (2) Minimum paper size of eight and one-half inches by eleven inches;
- (3) Maximum paper size of eight and one-half inches by fourteen inches;
- (4) Black or blue ink only;
- (5) No use of highlighting;
- (6) Margins of one-inch width on each side of each page of the instrument or document;
- (7) A margin of one-inch width across the bottom of each page of the instrument or document;
- (8) A three-inch margin of blank space across the top of

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tions were answered in a previously-issued opinion, 2009 Op. Att'y Gen. No. 2009-046. This opinion addresses your remaining questions about the application of R.C. 317.114.

the first page of each instrument or document to accommodate any certification or indorsement of the county engineer, county auditor, or county recorder, as may be required by law, with the right half of that margin being reserved for the indorsement of the county recorder required by [R.C. 317.12]; and

- (9) A one and one-half inch margin across the top of each of the remaining pages of the instrument or document.

R.C. 317.114(B) states further that the requirements of R.C. 317.114(A) do not apply to (1) a document that originates with any court or taxing authority; (2) a document authorized to be recorded under R.C. 317.24; (3) a plat, as defined in R.C. 711.001, that is required or authorized by the Revised Code to be recorded; (4) a document authorized to be recorded that originates from any state or federal agency; or (5) a document executed before July 1, 2009.

R.C. 317.114 thus states clearly that a document or instrument presented to a county recorder for recording "shall" conform to the requirements set forth in R.C. 317.114(A) unless an exception set forth in R.C. 317.114(B) applies. Use of the word "shall" in a statutory directive and language establishing exceptions to the directive indicates that the directive is mandatory, rather than discretionary or permissive. *See Dep't of Liquor Control v. Sons of Italy Lodge 0917*, 65 Ohio St. 3d 532, 534, 605 N.E.2d 368 (1992); 2002 Op. Att'y Gen. No. 2002-024 at 2-159 and 2-160. Accordingly, a document or instrument presented to a county recorder for recording must conform to the requirements of R.C. 317.114(A) unless an exception set forth in R.C. 317.114(B) applies.

A review of the exceptions set forth in R.C. 317.114(B) discloses that a document or instrument is not excepted from the requirements of R.C. 317.114(A) because the document or instrument is prepared outside the territorial boundaries of Ohio. Absent such an exception in R.C. 317.114(B), the requirements of R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio. *See generally Thomas v. Freeman*, 79 Ohio St. 3d 221, 224-25, 680 N.E.2d 997 (1997) (under the maxim *expressio unius est exclusio alterius*, which means the expression of one thing is the exclusion of the other, if a statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded); *Pioneer Linen Supply Co. v. Evatt*, 146 Ohio St. 248, 251, 65 N.E.2d 711 (1946) ("exceptions to a general law are not favored and must be strictly construed, and what is not clearly excluded from the operation of a law is clearly included therein").

However, if a document or instrument that is prepared outside the territorial boundaries of Ohio meets the criteria established in any of the exceptions set forth in R.C. 317.114(B), the requirements of R.C. 317.114(A) do not apply to the document or instrument. Therefore, unless an exception listed in R.C. 317.114(B) applies, the requirements set forth in R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio.

Your second question asks whether a county recorder is required to charge

the fees specified in R.C. 317.114(A) when a document or instrument does not conform to the requirements of R.C. 317.114(A).<sup>2</sup> R.C. 317.114(A) provides, in relevant part:

The county recorder *shall* accept for recording an instrument or document that does not conform to the foregoing requirements but *shall* charge and collect the following additional fees for each such instrument or document: an additional base fee for the recorder's services of ten dollars and a housing trust fund fee of ten dollars, which *shall* be collected pursuant to [R.C. 317.36]. (Emphasis added.)

Use of the word ““shall”” in a statutory directive indicates that the directive is mandatory unless other statutory language evidences a clear and unequivocal intent to the contrary. *Dep't of Liquor Control v. Sons of Italy Lodge 0917*, at 534. Nothing in the language of R.C. 317.114(A) or elsewhere in the Revised Code demonstrates a clear and unequivocal legislative intent that the word ““shall,”” as used in R.C. 317.114(A), be construed as granting a county recorder discretion whether to charge the fees set forth in R.C. 317.114(A) when a document or instrument fails to conform to the requirements of R.C. 317.114(A). To the contrary, the plain language of R.C. 317.36 provides further that a ““county recorder *shall* collect the low- and moderate-income housing trust fund fee as specified in [R.C. 317.114].”” (Emphasis added.) The repeated use of the word ““shall”” in conjunction with the imposition of the fees set forth in R.C. 317.114(A), without any evidence that the word ““shall”” is to receive a construction other than its ordinary usage, demonstrates that, unless an exception listed in R.C. 317.114(B) applies, a county recorder is required to charge the fees specified in R.C. 317.114(A) when a document or instrument does not conform to the requirements of R.C. 317.114(A).

Your third question asks about the meaning of the phrase ““taxing authority”” for purposes of R.C. 317.114(B)(1). Pursuant to R.C. 317.114(B)(1), the requirements of R.C. 317.114(A) do not apply to “[a]ny document that originates with any . . . *taxing authority*.<sup>3</sup>” (Emphasis added.)

The phrase ““taxing authority”” is not defined for purposes of R.C. 317.114(B)(1). A phrase left undefined by statute is to ““be read in context and construed according to the rules of grammar and common usage.”” R.C. 1.42.

*Black's Law Dictionary* 1594 (9th ed. 2009) defines the term ““tax,”” which

<sup>2</sup> Pursuant to various statutes, a county recorder may not charge a fee for recording certain military documents. *See, e.g.*, R.C. 317.24; R.C. 317.322. For the purpose of this opinion, we do not consider whether these statutes prevent a county recorder from charging the fees specified in R.C. 317.114(A) when such military documents fail to conform to the requirements of R.C. 317.114(A). We note, however, that R.C. 317.114(B) prohibits a county recorder from charging the fees specified in R.C. 317.114(A) when a military document is authorized to be recorded under R.C. 317.24 or originates from a federal agency.

serves as the base word for the gerundive “taxing,”<sup>3</sup> as “[a] charge, usu. monetary, imposed by the government on persons, entities, transactions, or property to yield public revenue.” This same dictionary at 152 defines “authority” to mean “[g]overnmental power or jurisdiction.”

A reading of the terms “taxing” and “authority” together thus reveals that in common, everyday legal parlance a “taxing authority” is a governmental entity that has the power to levy a tax to raise public revenue. *See, e.g.*, R.C. 5705.01(C) (for purposes of R.C. Chapter 5705 (tax levy law), a “taxing authority” is a governmental entity that may levy a tax on real property). Accordingly, the phrase “taxing authority,” as used in R.C. 317.114(B)(1), means a governmental entity that has the power to levy a tax to raise public revenue.

Your fourth question asks whether the requirements of R.C. 317.114(A) apply to a document or instrument that originates from a state university, as defined in R.C. 3345.011.<sup>4</sup> R.C. 317.114(B)(4) states that the requirements of R.C. 317.114(A) do not apply to “[a]ny document authorized to be recorded that originates from any state or federal agency.” (Emphasis added.)

As used in R.C. 317.114(B)(4), the term “state” means, “when applied to a part of the United States, . . . any state, district, commonwealth, territory, insular possession thereof, and any area subject to the legislative authority of the United States of America.” R.C. 1.59(G). The term “state,” as used in R.C. 317.114(B)(4), thus includes the state of Ohio.

There is no definition of “agency” in the Revised Code for purposes of R.C. 317.114(B)(4). As stated earlier, “[w]here the General Assembly has not provided or attached a specific meaning to a term, the common or plain meaning of the term is used.” 1989 Op. Att’y Gen. No. 89-091 at 2-434; *accord* R.C. 1.42. The term “agency” is defined by *Merriam-Webster’s Collegiate Dictionary* 24 (11th ed. 2005) to mean, *inter alia*, “a person or thing through which power is exerted or an end is achieved : INSTRUMENTALITY . . . : an administrative division (as of a government).”

Construing the common meanings of the words “state” and “agency” together discloses that any instrumentality through which the state of Ohio exercises a function of government is a “state agency” for purposes of R.C. 317.114(B)(4).

<sup>3</sup> The word “taxing,” as used in R.C. 317.114(B)(1), is a verbal adjective or gerundive. *See Merriam-Webster’s Collegiate Dictionary* 525 (11th ed. 2005) (defining a “gerundive”).

<sup>4</sup> R.C. 3345.011 provides, in part, that “[s]tate university’ means a public institution of higher education which is a body politic and corporate” and that each of the following institutions of higher education is a state university: University of Akron, Bowling Green State University, Central State University, University of Cincinnati, Cleveland State University, Kent State University, Miami University, Ohio University, Ohio State University, Shawnee State University, University of Toledo, Wright State University, and Youngstown State University.

*See Black's Law Dictionary* 870 (9th ed. 2009) (defining an "instrumentality" as "[a] means or agency through which a function of another entity is accomplished, such as a branch of a governing body"); *cf.* R.C. 1.60 ("[a]s used in [R.C. Title I], 'state agency,' except as otherwise provided in the title, means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government").

Courts and prior Attorney General opinions that have examined the statutory schemes pursuant to which the various state universities listed in R.C. 3345.011 are organized and operated have concluded in a variety of contexts that these universities are instrumentalities through which the state of Ohio exercises a function of government.<sup>6</sup> As explained in 1997 Op. Att'y Gen. No. 97-060 at 2-370 and 2-371:

[C]ourts which have examined whether a state university is an arm or instrumentality of the state for purposes of either the immunity from suit conferred upon the state by the Eleventh Amendment to the United States Constitution, or the jurisdictional provisions of the Ohio Court of Claims Act, which is set forth in R.C. 2743.01-.20, have indicated that the usual approach is to look for indicia of a lack of autonomy from the state. *Hall v. Medical College of Ohio at Toledo*, 742 F.2d 299 (6th Cir. 1984), cert. denied, 469 U.S. 1113 (1985); *Bailey v. Ohio State Univ.*, 487 F. Supp. 601, 604 (S.D. Ohio 1980). Where it is determined that a state university lacks autonomy from the state, the university is an arm or instrumentality of the state. *See . . . Bailey v. Ohio State Univ.* (Ohio State University is an instrumentality of the state); *see also Collins v. University of Cincinnati*, 3 Ohio App. 3d 183, 444 N.E.2d 459 (Hamilton County 1981) (under R.C. Chapter 2743 (the court of claims act), a state university is considered to be an instrumentality of the state) . . . .

Thus, for purposes of the Eleventh Amendment to the United

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<sup>6</sup> The statutory schemes establishing the organization and operation of the state universities listed in R.C. 3345.011 are set forth in various chapters of R.C. Title 33. *See, e.g.*, R.C. Chapter 3335 (Ohio State University); R.C. Chapter 3337 (Ohio University); R.C. Chapter 3339 (Miami University); R.C. Chapter 3341 (Bowling Green State University and Kent State University); R.C. Chapter 3343 (Central State University); R.C. Chapter 3344 (Cleveland State University); R.C. Chapter 3352 (Wright State University); R.C. Chapter 3356 (Youngstown State University); R.C. Chapter 3359 (University of Akron); R.C. Chapter 3360 (University of Toledo); R.C. Chapter 3361 (University of Cincinnati); R.C. Chapter 3362 (Shawnee State University). *See generally Hall v. Medical College of Ohio at Toledo*, 742 F.2d 299, 302 (6th Cir. 1984) ("[e]ach state university exists in a unique governmental context, and each must be considered on the basis of its own peculiar circumstances" (quoting *Soni v. Bd. of Trustees of the Univ. of Tennessee*, 513 F.2d 347, 352 (6th Cir. 1975))).

States Constitution and R.C. 2743.01-.20, courts have indicated that the term “state instrumentality” includes a state university that is not an independent entity, separate and apart from the state itself. (Footnote omitted.)

It is our view that the test set forth in 1997 Op. Att'y Gen. No. 97-060 for determining whether a state university is an instrumentality for purposes of the Eleventh Amendment to the United States Constitution or R.C. 2743.01-.20 may reasonably be used when determining whether a state university, as defined in R.C. 3345.011, is an instrumentality through which the state of Ohio exercises a function of government for purposes of R.C. 317.114(B)(4). *See generally* 1997 Op. Att'y Gen. No. 97-060 at 2-371 (the meaning accorded to the term “state instrumentality” by courts in other contexts “may be applied to that term as it is used in R.C. 9.60”).

A review of the various chapters of R.C. Title 33 providing for the state universities listed in R.C. 3345.011, *see* notes 4 and 5, *supra*, discloses that these universities have been created by legislative enactments of the General Assembly and operate under the control of, and are supported financially by, the state of Ohio. Such universities thus are not independent entities, separate and apart from the state of Ohio. *See* 1997 Op. Att'y Gen. No. 97-060 at 2-371 through 2-373.

Moreover, each state university has been established “[f]or the exercise of [a] function of state government,’ namely, the provision of higher educational opportunities.” 1992 Op. Att'y Gen. No. 92-034 at 2-131; *see Hall v. Medical College of Ohio at Toledo*, 742 F.2d 299, 305 (6th Cir. 1984) (“[p]roviding facilities and opportunities for the pursuit of higher education is a long-recognized governmental function’”). It follows, therefore, that the state universities listed in R.C. 3345.011 are instrumentalities through which the state of Ohio exercises a function of government for purposes of R.C. 317.114(B)(4). *See* 1979 Op. Att'y Gen. No. 79-076 at 2-246 (“[w]ith regard to the relationship between a state university and the state, it is well settled that state universities are mere agents or instrumentalities of the state’”).

Because the phrase “state agency,” as used in R.C. 317.114(B)(4), includes instrumentalities through which the state of Ohio exercises a function of government, the state universities listed in R.C. 3345.011 are state agencies for purposes of R.C. 317.114(B)(4). *See generally* 1992 Op. Att'y Gen. No. 92-034 at 2-131 (a state university is a state agency for purposes of R.C. 1.60 and R.C. 121.41(D)). Accordingly, pursuant to R.C. 317.114(B)(4), the requirements of R.C. 317.114(A) do not apply to a document or instrument that originates from a state university, as defined in R.C. 3345.011.

Your fifth question asks whether a document or instrument that is subject to the requirements of R.C. 317.114(A) may have any print that is in a computer font size smaller than ten. R.C. 317.114(A)(1) states that the print size in a document or instrument that is subject to its requirements may not be “smaller than a computer font size of ten.”

As explained in 2009 Op. Att'y Gen. No. 2009-046, slip op. at 4, “the

requirements of R.C. 317.114(A) apply to a document's or instrument's caption, main text, footnotes, endnotes, headings, signature block, attestation and acknowledgement clauses, and other parts of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument." This means that, pursuant to R.C. 317.114(A)(1), the typed or printed information in a document's or instrument's caption, main text, footnotes, endnotes, headings, signature block, attestation and acknowledgement clauses, and other parts of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument must be in a print size that is no "smaller than a computer font size of ten."

The font size requirement of R.C. 317.114(A)(1) does not, however, apply to typed or printed information that does not appear in a document's or instrument's caption, main text, footnotes, endnotes, headings, signature block, attestation and acknowledgement clauses, and other parts of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument. *See* 2009 Op. Att'y Gen. No. 2009-046, slip op. at 6. This conclusion is based on the fact that the requirements of R.C. 317.114(A) apply to the typed or printed "information needed to establish and define rights, duties, entitlements, and liabilities in a writing that serves as a document or instrument." *Id.* at 4.

Typed or printed information establishes and defines rights, duties, entitlements, and liabilities in a writing that serves as a "document or instrument when the information sets forth facts, statements, and details that are necessary to establish and define the rights, duties, entitlements, and liabilities under the document or instrument." *Id.* at 6. The information needed to establish and define the rights, duties, entitlements, and liabilities in a writing that serves as a document or instrument "is commonly provided in the writing's caption, main text, footnotes, endnotes, headings, signature block, and attestation and acknowledgement clauses." *Id.* at 4.

Moreover, "[i]f typed or printed information in a document or instrument does not set forth facts, statements, and details that are necessary to establish and define rights, duties, entitlements, and liabilities under the document or instrument, the typed or printed information is not part of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument," and, as such, is not subject to the requirements of R.C. 317.114(A). *Id.* at 6. Typed or printed information in a writing that serves as a "document or instrument that does not set forth facts, statements, and details that are necessary to establish and define rights, duties, entitlements, and liabilities under the document or instrument includes, but is not limited to, a document's or instrument's page numbers, marginal notations prescribed by statute, and the name, logo, address, form number, and bar code of a company providing the form that serves as the base for a document or instrument." *Id.* (footnote omitted).

A document's or instrument's page numbers, marginal notations prescribed by statute, and the name, logo, address, form number, and bar code of a company providing the form that serves as the base for a document or instrument thus are not

part of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument and are not subject to the font size requirement of R.C. 317.114(A)(1). *See id.* Therefore, on the basis of the reasoning set forth in 2009 Op. Att'y Gen. No. 2009-046, it follows that R.C. 317.114(A)(1) does not prohibit typed or printed information pertaining to (1) a document's or instrument's page numbers; (2) marginal notations prescribed by statute; (3) the name, logo, address, form number, or bar code of a company providing the form that serves as the base for a document or instrument; or (4) any other matter that is not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument from being in a computer font size smaller than ten.<sup>6</sup>

Your final question asks whether a document or instrument that is subject to the requirements of R.C. 317.114(A) may bear an ink stamp from a planning commission or private engineering or surveying firm that is in a color other than blue or black. R.C. 317.114(A)(4) provides that only “[b]lack or blue ink” may be used to prepare a document or instrument that is subject to its requirements.

In an analogous situation, 2009 Op. Att'y Gen. No. 2009-046 examined whether the margin requirements of R.C. 317.114(A)(6), (7), and (9) apply to signatures, notary stamps and seals, endorsements, and other non-typed or non-printed items that are not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument. In concluding that these items are exempt from the foregoing margin requirements of R.C. 317.114(A), 2009 Op. Att'y Gen. No. 2009-046, slip op. at 4, 9, and 10 explained as follows:

The information needed to establish and define rights, duties, entitlements, and liabilities in a writing that serves as a document or instrument includes all the necessary facts, statements, and details that evince the rights, duties, entitlements, and liabilities to be established and defined in the writing and that are needed in order to execute the writing. This information is commonly provided in the writing's caption, main text, footnotes, endnotes, headings, signature block, and attestation and acknowledgement clauses. Hence, the requirements of R.C. 317.114(A) apply to a document's or instrument's caption, main text, footnotes, endnotes, headings, signature block, attestation and acknowledgement clauses, and other parts of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument.

Once all the information needed to establish and define rights, duties, entitlements, and liabilities in a writing that serves as a document

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<sup>6</sup> 2009 Op. Att'y Gen. No. 2009-046, slip op. at 9 and 10 determined that information conveyed through the use of a notary stamp or seal or an endorsement is not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument. Thus, information added to a document or instrument by a notary stamp or seal or an endorsement may appear in a computer font size smaller than ten.

or instrument has been put into final written form, the writing is ready for signing and execution. At this point, the preparation of a writing that serves as a document or instrument is completed for purposes of R.C. 317.114(A) since the information needed to establish and define rights, duties, entitlements, and liabilities in the document or instrument has been put into written form.

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With respect to the application of the page margin requirements of R.C. 317.114(A)(6), (7), and (9) to a signature, notary stamp or seal, endorsement, or other non-typed or non-printed item, we are guided by the principle that these margin requirements apply to the caption, main text, footnotes, endnotes, headings, signature block, attestation and acknowledgement clauses, and other parts of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument that are needed to put the document or instrument into final written form for signing and execution. Because signatures, notary stamps and seals, endorsements, and other non-typed or non-printed items are inserted into a document or instrument after the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument is put into final written form, such items are not part of the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument for purposes of R.C. 317.114(A). These items thus do not need to conform to the margin requirements of R.C. 317.114(A)(6), (7), and (9). (Footnote omitted.)

Based on the analysis set forth in 2009 Op. Att'y Gen. No. 2009-046, it follows that non-typed or non-printed items that are not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument do not need to conform to the ink color requirement set forth in R.C. 317.114(A)(4). Accordingly, insofar as an ink stamp from a planning commission or private engineering or surveying firm is inserted into a document or instrument after the writing establishing and defining rights, duties, entitlements, and liabilities under the document or instrument is put into final written form, such ink stamp does not need to conform to the ink color requirement of R.C. 317.114(A)(4). Therefore, in response to your final question, we conclude that R.C. 317.114(A)(4) does not prohibit an ink stamp from a planning commission or private engineering or surveying firm from being in a color other than blue or black.

In conclusion, it is my opinion, and you are hereby advised as follows:

1. Unless an exception listed in R.C. 317.114(B) applies, the requirements set forth in R.C. 317.114(A) apply to a document or instrument that is prepared outside the territorial boundaries of Ohio.
2. Unless an exception listed in R.C. 317.114(B) applies, a county recorder is required to charge the fees specified in R.C. 317.114(A) when a document or instrument does not conform to the requirements of R.C. 317.114(A).

3. The phrase “taxing authority,” as used in R.C. 317.114(B)(1), means a governmental entity that has the power to levy a tax to raise public revenue.
4. Pursuant to R.C. 317.114(B)(4), the requirements of R.C. 317.114(A) do not apply to a document or instrument that originates from a state university, as defined in R.C. 3345.011.
5. R.C. 317.114(A)(1) does not prohibit typed or printed information pertaining to (1) a document’s or instrument’s page numbers; (2) marginal notations prescribed by statute; (3) the name, logo, address, form number, or bar code of a company providing the form that serves as the base for a document or instrument; or (4) any other matter that is not part of the writing establishing and defining rights, duties, entitlements, and liabilities under a document or instrument from being in a computer font size smaller than ten.
6. R.C. 317.114(A)(4) does not prohibit an ink stamp from a planning commission or private engineering or surveying firm from being in a color other than blue or black.