

July 16, 2025

The Honorable David D. Hayes  
Greene County Prosecuting Attorney  
61 Greene Street, Second Floor, Suite 200  
Xenia, Ohio 45385

SYLLABUS:

2025-010

1. A political subdivision may use tax revenue generated from its levies for the purposes described in R.C. 5705.19(I) and (J) to pay a portion of its allocated cost for a countywide public safety answering point that provides access to fire-fighting, police protection, ambulance, or emergency medical services within the political subdivision.
2. The portion of allocated costs paid with tax revenue from each such levy must be rationally related to the expenses incurred by the public safety answering point for providing such access and must be consistent with the political subdivision's authorizing resolution and ballot language for the particular tax levy.



**DAVE YOST**

OHIO ATTORNEY GENERAL

Opinions Section  
Office (614) 752-6417  
Fax (614) 466-0013

30 East Broad Street, 25<sup>th</sup> Floor  
Columbus, Ohio 43215  
[www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)

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OPINION NO. 2025-010

The Honorable David D. Hayes  
Greene County Prosecuting Attorney  
61 Greene Street, Second Floor, Suite 200  
Xenia, Ohio 45385

Dear Prosecutor Hayes:

You have requested my opinion concerning the following question:

For purposes of establishing, equipping, furnishing, operating, and maintaining a public safety answering point (PSAP) for a countywide 9-1-1 system operated by a regional council of governments, can subdivisions served by that PSAP use funds obtained from taxes levied pursuant to R.C. 5705.19(I) and/or (J) to pay for the costs allocated to them as required by R.C. 128.03(D)?

For the reasons that follow, I find that a political subdivision served by the countywide 9-1-1 system may use tax revenue generated from a levy for the purposes described in R.C. 5705.19(I) and (J) to pay a portion of

its share of the allocated costs. However, the portion of costs paid with tax revenue from such levies must be attributable, on some rational basis, to expenses incurred by the PSAP in serving as the answering point for firefighting, police protection, ambulance, or emergency medical services within the political subdivision levying the tax and must be consistent with the political subdivision's authorizing resolution and ballot language for the particular levy.

## I

By way of background, you have explained that the Greene County Board of Commissioners is "investigating the feasibility of a countywide dispatch center" that would be overseen by a regional council of governments. In statute, a 9-1-1 dispatch center is referred to as a public safety answering point ("PSAP"). See R.C. 128.01(P). The costs associated with the countywide dispatch center would be allocated between the regional council of governments and the political subdivisions served by the answering point. Many of the participating subdivisions depend on levy revenue obtained pursuant to R.C. 5705.19(I) and (J) for fire and police services. You note that the feasibility of establishing and operating a countywide dispatch center depends on whether subdivisions may use this revenue to pay their share of the costs.

R.C. Chapter 128 sets the legal framework for county-wide 9-1-1 systems, which include “all of the territory of the townships and municipal corporations in the county and any portion of such a municipal corporation that extends into an adjacent county.” R.C. 128.03(A). A countywide 9-1-1 system is “designed to provide access to emergency services from all connected communications sources,” and every emergency services provider within its territory must participate. R.C. 128.03(B) and (C)(1). In this context, “emergency services” is defined as “emergency law enforcement, fire-fighting, ambulance, rescue, and medical service.” R.C. 128.01(N).

Your question concerns funding for a countywide PSAP, otherwise known as a 9-1-1 dispatch center. *See* R.C. 128.01(P) (defining “public safety answering point”). According to R.C. 128.03(D)(1), “Each public safety answering point shall be operated by a subdivision or a regional council of governments and shall be operated constantly.” *See also* R.C. 167.03(A)(5). Costs associated with the PSAP must be allocated between the subdivision or regional council of governments that operates a PSAP “and the subdivisions served by the answering point based on the allocation formula in a final plan [for implementing and operating the countywide 9-1-1 system].” R.C. 128.03(D); *see* R.C. 128.06 to 128.08 (regarding the “final plan” to be adopted).

## II

There are multiple funding sources available to support countywide 9-1-1 systems, including state funding, property assessments, sales and use tax, and property tax levies. See R.C. 128.03(D)(2), 128.35, 128.54, 128.55, 5705.19, and 5739.026(A)(6). Several state funds disbursed to the counties, including the Next Generation 9-1-1 fund, rely on revenue from the collection of fees on monthly cell phone bills. See 128.41, 128.414, 128.42, and 128.54. I will focus on the source of revenue that you highlight in the question, which is revenue from property taxes levied for police services, firefighting, or emergency medical services. R.C. 5705.19(I) and (J).

According to Article XII, Section 5 of the Ohio Constitution, “No tax shall be levied, except in pursuance of law; and every law imposing a tax shall state, distinctly, the object of the same, *to which only, it shall be applied.*” (Emphasis added.) Therefore, “taxing statutes must be strictly construed and their application may not be extended beyond the clear meaning of the statutory language used.” 2014 Ohio Atty.Gen.Ops. No. 2014-028, Slip Op. at 2; 2-249. Ultimately, “the language of the [tax levy’s] resolution and ballot controls the purpose for which revenues may be expended.” 2006 Ohio Atty.Gen.Ops. No. 2006-028, at 2-259, fn. 10. The ballot language for the levy may prescribe a purpose that is narrower than the statute

provides. *See* 2014 Ohio Atty.Gen.Ops. No. 2014-013, Slip Op. at 3, fn. 3; 2-108.

For purposes of this opinion, I will presume that the ballot language of the tax levies at issue mirror the statutory purposes in R.C. 5705.19. Each political subdivision participating in the 9-1-1 system will need to examine the stated purpose of its own levies.

We must determine whether the funding of costs from a countywide dispatch center is within the “clear meaning of the statutory language” in R.C. 5705.19(I) and (J). 2014 Ohio Atty.Gen.Ops. No. 2014-028, Slip Op. at 2; 2-249. Stated in general terms, division (I) of R.C. 5705.19 authorizes a levy for fire protection services, and division (J) authorizes a levy for police protection services. The statutory provisions include emergency medical services operated by a fire department or police department, respectively. Townships and municipalities may also combine levies for fire-fighting, police, and emergency medical services. *See* R.C. 5705.19(JJ).

To set the stage for a more detailed textual analysis, it is necessary to quote in full R.C. 5705.19(I) and (J), which authorize the following levies:

(I) For providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery

equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs;

(J) For providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, for the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any

employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, for the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, for the provision of ambulance or emergency medical services operated by a police department, or for the payment of other related costs.

A

First, note that division (I) of R.C. 5705.19 authorizes a levy “for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company.” Similarly, division (J) authorizes a levy “for the provision of ambulance or emergency medical services operated by a police department.” This language in divisions (I) and (J) closely resembles R.C. 5705.19(U), which authorizes a levy for “providing ambulance service, emergency medical service, or both.” My predecessor in office concluded that “[a] county may use tax revenue generated pursuant to R.C. 5705.19(U) to pay a portion of its share of the costs of establishing, equipping, furnishing, operating, and maintaining a countywide 9-1-1 system’s public safety answering point.” 2014 Ohio Atty.Gen.Ops.



No. 2014-013, at syllabus. As explained in that opinion, “Accepting emergency calls and dispatching appropriate emergency personnel are activities that are inherently incidental to the provision of ambulance service and emergency medical service.” *Id.* at Slip Op. at 6; 2-110.

The close link between a 9-1-1 dispatching system and firefighting, police, and emergency medical services is well-established in law and fact. For example, 1995 Ohio Atty.Gen.Ops. No. 95-004, at 2-19, stated, “Insofar as the power to dispatch emergency personnel is necessarily implied by the authority to provide police protection, fire protection, and emergency medical service, municipal corporations and townships are authorized to establish a dispatching network in order to provide police and fire protection, and emergency medical care.” In another context, the Eighth District Court of Appeals described a sheriff’s dispatch service as “an integral part of the provision or nonprovision of police, fire, emergency medical, ambulance and rescue services or protection.” *Lyons v. Teamhealth Midwest Cleveland*, 2011-Ohio-5501, ¶47 (8th Dist.); *see also Svette v. Caplinger*, 2007-Ohio-664, ¶17 (4th Dist.) (“Ross County’s operation of the 9-1-1 service . . . may be considered a provision of emergency medical, ambulance, and rescue services.”)

The inseparable nature of 9-1-1 systems and emergency service supports the conclusion that political

subdivisions may use tax revenue from such levies for their share of the cost for a countywide dispatch center.

## B

Next, consider the language in R.C. 5705.19(I) authorizing use of the levy “for the payment of . . . administrative, or communications personnel to operate [the fire department].” Division (J) contains substantially the same language with respect to police departments. Division (J) also authorizes the levy proceeds to be used “[f]or providing and maintaining . . . communications” relating to police services. “Administrative” and “communications personnel” are not defined by statute in this context, so we may presume the ordinary meaning of those terms. *See* R.C. 1.42. 9-1-1 dispatch center personnel are responsible for operating the 9-1-1 system and communicating on behalf of emergency service providers, whether by fielding 9-1-1 calls, relaying messages, and dispatching the appropriate professional. *See* R.C. 128.01(P) and 149.43(A)(9) (defining an “emergency service telecommunicator”); *see also* Adm.Code Ch. 5507-1 (operational standards for emergency service telecommunicators). Thus, dispatch center personnel (or “emergency service telecommunicators”) fit squarely within the commonly understood meaning of communications personnel. Payment of salaries for 9-1-1 dispatch center personnel would be a necessary cost associated with the countywide

dispatch center, which is in turn essential to fire-fighting, policing, and emergency medical services.

It is possible, though not necessary, for the dispatch center personnel to be employees of the taxing political subdivision. The members of a regional council of governments (*i.e.*, participating political subdivisions) may provide personnel to operate the dispatch center. *See* R.C. 167.06 (“The members of the council . . . may give to the council moneys, real property, personal property, or services”); *see also* 2015 Ohio Atty.Gen.Ops. No. 2015-004, Slip Op. at 13-14; 2-34 to 35 (regarding whether a county auditor may serve as fiscal officer for a regional council of governments). Further, one of my predecessors concluded that “[a] board of township trustees may use funds derived from a tax levy adopted under R.C. 5705.19(I) to pay a private volunteer fire company to operate fire apparatus and appliances which are owned by the private volunteer fire company.” 1983 Ohio Atty.Gen.Ops. No. 83-069, first paragraph of syllabus. Regardless of whether the dispatch center personnel are considered county employees, such personnel work in service of the taxing subdivisions’ police and fire departments. I would also note that R.C. 5705.19(J) authorizes the levy “for the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection.”

## C

Third, both R.C. 5705.19(I) and (J) authorize the tax “for the payment of other related costs.” We must tread carefully when interpreting “other related costs.” As explained by the Ohio Supreme Court, “whenever words of general meaning follow the enumeration of a particular class, then the general words are to be construed as limited to those things which pertain to the particularly enumerated class.” *Akron Home Med. Services, Inc. v. Lindley*, 25 Ohio St.3d 107, 109 (1986). Catchall phrases like “other related costs” should not swallow up the specific language preceding it. *See, e.g., Feliciano v. Department of Transportation*, 605 U.S. \_\_\_, \_\_\_, 145 S. Ct. 1284, 1300 (2025) (“The catchall here should not be read in a way that eviscerates §101(a)(13)’s ‘contingency’ focus.”).

For an example of costs outside the scope of R.C. 5705.19(I) and (J), my predecessor concluded that revenue from taxes levied pursuant to R.C. 5705.19(I) or (J) may not be used to cover collective bargaining expenses involving township police officers, road workers, firefighters, and emergency medical technicians. 2014 Ohio Atty.Gen.Ops. No. 2014-028, at syllabus. The expense of legal services to address collective bargaining issues lacked a direct connection to the express purposes of providing firefighting, police, or emergency medical services.

In contrast, costs associated with countywide 9-1-1 system directly correspond to the provision of firefighting, police, and emergency medical services. *See* 2014 Ohio Atty.Gen.Ops. No. 2014-013, Slip Op. at 7; 2-112 (“In addition to making ambulance service and emergency medical service available throughout a county, a countywide 9-1-1 system and its public safety answering points are designed to make emergency law enforcement, firefighting, and rescue services available”). Thus, a political subdivision’s share of costs for a countywide dispatch center may be considered costs related to police protection, firefighting, and emergency medical services under R.C. 5705.19(I) and (J).

### III

Based on the analysis above, I conclude that a political subdivision served by a countywide public safety answering point may use tax revenue from a levy issued for the purposes described in R.C. 5705.19(I) and (J) to pay a portion of its share of the costs. This leads me to consider what portion of the costs may be paid by a subdivision’s tax levies for police, fire, ambulance or emergency medical services.

The portion of the costs paid by a political subdivision with tax revenue from such levies must be attributable to expenses incurred by the public safety answering point in making access available to firefighting, police protection, or emergency medical service within the

political subdivision. Moreover, if a political subdivision passed a levy only for firefighting and emergency medical services under R.C. 5705.19(I), revenue from that source may not be used toward the share of costs attributable to 9-1-1 calls for dispatching police services. Likewise, if the language of an approved levy stated its purpose as only for police protection and related costs under R.C. 5705.19(J), the revenue may not be used to pay costs attributable to 9-1-1 calls for firefighting.

This conclusion aligns with my predecessor's opinion in 2014 Ohio Atty.Gen.Ops. No. 2014-013, Slip Op. at 7; 2-112. He concluded that "not all of a county's expenses incurred in establishing, equipping, furnishing, operating, and maintaining a countywide 9-1-1 system's public safety answering points may be paid with tax revenue derived from a levy imposed under R.C. 5705.19(U) [for providing ambulance service, EMS, or both]." *See also* 2019 Ohio Atty.Gen.Ops. No. 2019-009, Slip Op. at 8 and 9; 2-63 ("We caution that in order to comply with the constitutional and statutory mandate that tax revenue be expended only for the purpose for which it was levied, each township must take care to ensure that revenue generated by it pursuant to R.C. 5705.19(I) is used to fund a joint fire district only to the extent that the joint fire district makes services available to the township.").

The regional council of governments and political subdivisions participating in the county 9-1-1 system may adopt administrative procedures to ensure the share of costs funded by levy revenue are reasonably related and otherwise consistent with the particular tax levy's authorizing resolution and ballot language. *See* R.C. 128.07; *see also* 2014 Ohio Atty.Gen.Ops. No. 2014-013, Slip Op. at 8; 2-112 (regarding methods of attributing costs); 2004 Ohio Atty.Gen.Ops. No. 2004-036, at 2-325 (regarding payment of a township trustee from EMS funds for time spent on EMS-related matters).

#### Conclusion

Accordingly, it is my opinion, and you are hereby advised that:

1. A political subdivision may use tax revenue generated from its levies for the purposes described in R.C. 5705.19(I) and (J) to pay a portion of its allocated cost for a countywide public safety answering point that provides access to fire-fighting, police protection, ambulance, or emergency medical services within the political subdivision.
2. The portion of allocated costs paid with tax revenue from each such levy must be rationally related to the expenses incurred by the public safety answering point for providing such access

and must be consistent with the political subdivision's authorizing resolution and ballot language for the particular tax levy.

Respectfully,

A handwritten signature in blue ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

DAVE YOST  
Ohio Attorney General