January 9, 2019

The Honorable James R. Flaiz
Geauga County Prosecuting Attorney
231 Main Street, Court House Annex
Chardon, Ohio 44024-1235

SYLLABUS: 2019-001

1. A county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 may not transfer to a county auditor the authority to supervise and pay the appointed draftsmen.

2. A county auditor may not appoint draftsmen of county tax maps or supervise and fix the salaries of such draftsmen.

3. The salaries of draftsmen of county tax maps may not be paid from the county’s real estate assessment fund established under R.C. 325.31(A).

4. The salaries of draftsmen appointed by a county engineer pursuant to R.C. 5713.10 shall be paid out of the general county fund, biweekly from the county treasury, upon the warrant of the county auditor. The amount of the biweekly payment shall be adjusted so that the total amount paid to these draftsmen over the course of one year is equal to the amount the draftsmen would receive if the draftsmen were paid semimonthly.
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OPINION NO. 2019-001

The Honorable James R. Flaiz
Geauga County Prosecuting Attorney
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Dear Prosecutor Flaiz:

We have received your request regarding the authority of a county auditor to hire, supervise, and compensate draftsmen of county tax maps. County tax maps “show all original lots and parcels of land, and all divisions, subdivisions, and allotments thereof,” the names of the owners of such land, and “all transfers of property.” R.C. 5713.09. The county auditor and county board of revision use county tax maps in the course of assessing real property for purposes of taxation, and hearing complaints and revising such assessments, respectively. See id. (“[tax] maps shall be for the use of the county board of revision and the auditor, and shall be kept in the office of the auditor”); see also R.C. 319.28(A) (requiring a county auditor to compile a general tax list and duplicate of real and public utility property); R.C. 5713.01(A) (“[t]he county auditor shall be the assessor of all the real estate in the auditor’s county for purposes of taxation”); R.C. 5713.03 (requiring the county auditor to determine the true value of the fee simple estate of real property and improvements located thereon); R.C. 5715.01(B) (“[t]here shall … be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments for real property for taxation”).

The General Assembly confers the responsibility to draft and maintain county tax maps upon the county engineer. R.C. 325.14(A) (“[t]he engineer shall be the county tax map draftperson”); R.C. 5713.09 (“[t]he board of county commissioners may designate the county engineer to provide for making, correcting, and keeping up to date a complete set of tax maps of the county, and shall employ the necessary number of assistants”). R.C. 5713.10 states that “[t]he county engineer shall appoint the necessary draftsmen and fix the salary thereof, subject to the approval of the board of county commissioners.”

Pursuant to R.C. 5713.10, the Geauga County Engineer appointed three draftsmen. At the end of 2013, the Geauga County Auditor, Geauga County Engineer, and Geauga County Board of Commissioners entered into a Memorandum of Understanding (“MOU”) in which they agreed to transfer the location of the offices of the three draftsmen from the office of the county engineer to the office of the county auditor. The MOU also provided that the draftsmen would
become employees of the Geauga County Auditor, subject to the auditor’s supervision and control. Under the terms of the MOU, the Geauga County Board of Commissioners appropriates moneys to the Geauga County Auditor for the costs associated with providing office space to, and supervising, the draftsmen. The Geauga County Auditor pays the salaries of the draftsmen with moneys that have been paid into the county treasury to the credit of the county’s real estate assessment fund pursuant to R.C. 325.31(A).

These circumstances have prompted you to ask the following questions:

1. May a county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 transfer to a county auditor the authority to supervise and pay the appointed draftsmen?

2. If not, may a county auditor appoint draftsmen of county tax maps and supervise and fix the salaries of the draftsmen appointed by the auditor?

3. May the salaries of draftsmen of county tax maps be paid from the county’s real estate assessment fund?

4. If not, from what funds may the salaries of the draftsmen be paid?

We will address each of your questions in turn, below.

A County Engineer May Not Transfer the Authority Conferred Upon Him by R.C. 5713.09 and R.C. 5713.10

Your first question asks whether a county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 may transfer to a county auditor the authority to supervise and pay the appointed draftsmen. A county engineer is a creature of statute and therefore “possesses only such powers as may be expressly conferred upon him by statute, or as may be required by necessary implication to perform the duties so imposed.” 1976 Op. Att’y Gen. No. 76-015, at 2-43; see also 1992 Op. Att’y Gen. No. 92-049, at 2-199; 1986 Op. Att’y Gen. No. 86-081, at 2-455; 1983 Op. Att’y Gen. No. 83-027, at 2-100. Therefore, unless a county engineer is authorized by statute to transfer the authority to supervise and pay draftsmen of county tax maps to the county auditor, the county engineer may not do so. Cf. 1983 Op. Att’y Gen. No. 83-027, at 2-100 (“unless there is statutory authority permitting the … engineer to contract with private firms for the performance of particular functions, the … engineer may not do so”).

The provisions in R.C. Chapter 315 create the office of county engineer and set forth the general duties of that office. See R.C. 315.01 (providing that a county engineer “shall be elected quadrennially in each county… and shall hold such office for four years”); 1988 Op. Att’y Gen.

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1 We rephrased your questions for ease of organization and analysis.
No. 88-067, at 2-342 (“R.C. Chapter 315 creates the office of county engineer, and provisions within that chapter, as well as R.C. Chapter 5543 (duties of county engineer), confer specific responsibilities upon the county engineer with regard to the construction, repair, and maintenance of roads and highways within the county”); 1983 Op. Att’y Gen. No. 83-027, at 2-100 (“[a] county engineer’s duties are set forth generally in R.C. Chapter 315”). The provisions of law that govern the duty of a county engineer to make, correct, and keep up to date a complete set of tax maps of the county and appoint draftsmen to assist the engineer in the performance of this duty, are set forth in R.C. 325.14(A), R.C. 5713.09, and R.C. 5713.10.

R.C. 325.14(A) provides that the county “engineer shall be the county tax map draftperson.” Pursuant to R.C. 5713.09, the county engineer is “to provide for making, correcting, and keeping up to date a complete set of tax maps of the county, and shall employ the necessary number of assistants.”

R.C. 5713.10 provides, in pertinent part, that “[t]he county engineer shall appoint the necessary draftsmen and fix the salary thereof, subject to the approval of the board of county commissioners.” R.C. 5713.09 states that “[t]he board of county commissioners may designate the county engineer to provide for making, correcting, and keeping up to date a complete set of tax maps of the county.” (Emphasis added.) The word “may” in R.C. 5713.09 appears to confer upon a board of county commissioners the discretion to designate the county engineer as tax map draftsman, thereby suggesting that a board of county commissioners has the authority to decide, in the alternative, not to designate the county engineer as tax map draftsman. See 1983 Op. Att’y Gen. No. 83-027, at 2-101 n.5; see generally Dorrian v. Scioto Conservancy Dist., 27 Ohio St. 2d 102, 271 N.E.2d 834 (1971) (syllabus, paragraph one) (“[i]n statutory construction, the word ‘may’ shall be construed as permissive and the word ‘shall’ shall be construed as mandatory unless there appears a clear and unequivocal legislative intent that they receive a construction other than their ordinary usage”).

However, R.C. 325.14(A) (formerly G.C. 7181), enacted after R.C. 5713.09 (formerly G.C. 5551), provides unequivocally that the county “engineer shall be the county tax map draftperson.” (Emphasis added.) Prior opinions of the Attorney General have interpreted R.C. 325.14(A) “as repealing by implication that portion of R.C. 5713.09 … which authorized the county commissioners to appoint the county engineer … as the tax map draftsman.” 1983 Op. Att’y Gen. No. 83-027, at 2-101 n.5; see also 1945 Op. Att’y Gen. No. 181, p. 152, at 154 (“[i]n 1917 Section 7181 … was amended … by inserting” that “[i]n 1917 Section 7181 … was amended … by inserting” that “[t]he county engineer shall be the county tax map draftsman…”’ This, as will be noted, had the effect of repealing by implication that portion of Section 5551 which authorized the county commissioners to appoint the county [engineer] as tax map draftsman, since the legislature by this later enactment expressly made him such officer”). Therefore, the directive in R.C. 325.14(A) that the county “engineer shall be the county tax map draftsman” prevails over that portion of R.C. 5713.09 that purports to confer discretionary authority upon a board of county commissioners to appoint the county engineer as the tax map draftsman and indicates “that it is mandatory that the county engineer assume” the duties of tax map draftsman. 1983 Op. Att’y Gen. No. 83-027, at 2-101 n.5; see also Dorrian, 27 Ohio St. 2d 102 (syllabus, paragraph one).
of the board of county commissioners.” Necessarily implicit in the authority to appoint and fix the salaries of draftsmen of county tax maps, is the authority of a county engineer to supervise and pay the appointed draftsmen.

None of the foregoing statutes or any other statute in the Revised Code authorizes a county engineer to transfer his duties as county tax map draftsman, or his authority to appoint and thereby supervise necessary assistant draftsmen, to another county officer.3

“In those cases in which the proper execution of the office requires the exercise of judgment or discretion on the part of the [public] officer, the presumption is that he was chosen because he was deemed fit and competent to exercise that judgment and discretion, and, unless power to substitute another in his place has been given to him, he cannot delegate his powers or duties to another.”


The General Assembly has deemed it prudent to confer upon a county engineer the responsibility to make, correct, and keep up to date county tax maps and to appoint any necessary draftsmen. The county engineer may not relinquish or delegate this responsibility unless specifically provided by statute or otherwise provided for in a charter adopted by the county.4 See 1985 Op. Att’y Gen. No. 85-039, at 2-141 (“[a] county charter” adopted pursuant to Ohio Const. art. X, § 3 “may vest in a county officer whatever powers and duties it so

3 Although no statute authorizes a county engineer to transfer his duties as tax map draftsman to another county officer, R.C. 305.15 authorizes a county engineer to request, in writing, that the board of county commissioners “employ a registered professional engineer and” necessary assistants or “enter into contracts with any person, firm, partnership, association, or corporation qualified to perform engineering services in the state” to perform work required of the county engineer. A board of county commissioners may employ such persons or enter into such contracts if the board deems it necessary “on account of the amount of work to be performed.” Id. Work of the county engineer that may be performed by persons employed by the board of county commissioners or via contract pursuant to R.C. 305.15 includes the duties of the county engineer to make, correct, and keep up to date county tax maps. 1983 Op. Att’y Gen. No. 83-027, at 2-105 (“R.C. 305.15 states generally that it applies ‘[w]hen the services of an engineer are required with respect to roads, turnpikes, ditches, bridges, or any other matter’ (emphasis added), thus clearly permitting the inclusion of tax mapping duties”).

4 Ohio Const. art. X, § 3 authorizes “the people of any county to adopt a charter and thereby increase the power of their county government.” 1985 Op. Att’y Gen. No. 85-039, at 2-138. “[A] charter permits a county to distribute among the different county officers the county’s power” and “may vest in a county officer whatever powers and duties it so chooses.” Id. at 2-141. Geauga County has not adopted a charter pursuant to Ohio Const. art. X, § 3.
chooses”); 1970 Op. Att’y Gen. No. 70-091, at 2-158 (“[e]lected or appointed officials cannot, by contract or otherwise, divest themselves of the responsibilities and duties of their respective offices, although, where authorized, such officials may delegate to others the performance of various ministerial duties and responsibilities”).

Accordingly, in response to your first question, we conclude that a county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 may not transfer to a county auditor the authority to supervise and pay the appointed draftsmen.

A County Auditor May Not Supervise, or Fix the Salaries of, Tax Map Draftsmen

Your second question asks whether a county auditor may appoint draftsmen of county tax maps and supervise and fix their salaries. A county auditor, like the county engineer, “is a creature of statute, … and, as such, has only those powers ‘as are expressly delegated to [him] by statute and such as are necessarily implied from those so delegated.’” 1987 Op. Att’y Gen. No. 87-110, at 2-729 (overruled by 1994 Op. Att’y Gen. No. 94-066 on other grounds (quoting Schultz v. Erie Cnty. Metro. Park Dist. Bd., 26 Ohio Misc. 68, 69, 269 N.E.2d 72, 73 (C.P. Erie County 1971))).

In analyzing your first question, we recognized that R.C. 325.14(A), R.C. 5713.09, and R.C. 5713.10 confer upon a county engineer the responsibility to make, correct, and keep up to date county tax maps and to appoint any necessary draftsmen to assist the county engineer in the performance of this responsibility. A county auditor is not vested with the responsibility to make, correct, and keep up to date county tax maps or to appoint employees to perform such duties.

R.C. 325.17 authorizes county officers, including a county auditor, to “appoint and employ the necessary deputies, assistants, … or other employees for their respective offices.” The authority of a county auditor to appoint employees under R.C. 325.17 authorizes the county auditor to appoint employees that will assist the auditor in the performance of the auditor’s statutory duties. A county auditor may not appoint an employee pursuant to R.C. 325.17 to perform functions that the auditor himself is not authorized to perform.

Accordingly, in response to your second question, we conclude that a county auditor may not appoint draftsmen of county tax maps or supervise and fix the salaries of such draftsmen.

The Salaries of Tax Map Draftsmen May Not Be Paid from the Real Estate Assessment Fund

Your third question asks whether the salaries of draftsmen of county tax maps may be paid from the county’s real estate assessment fund. A county real estate assessment fund is a special fund created by statute pursuant to R.C. 325.31(A). See R.C. 5705.09(F); 1963 Op. Att’y Gen. No. 195, p. 286 at 289 (“the ‘real estate assessment fund’ created by [R.C. 325.31], is of the type referred to in [R.C. 5705.09(F)])”). R.C. 325.31(A) states:
On the first business day of each month, and at the end of the officer’s term of office, each officer named in [R.C. 325.27] shall pay into the county treasury, to the credit of the general county fund, on the warrant of the county auditor, all fees, costs, penalties, percentages, allowances, and perquisites collected by the officer’s office during the preceding month or part thereof for official services, except the fees allowed the county auditor by [R.C. 319.54(C)], which shall be paid into the county treasury to the credit of the real estate assessment fund hereby created. (Emphasis added.)

R.C. 319.54(C) requires a percentage of the total amount of monies collected by the county treasurer on any tax duplicate of the county to be paid into the county treasury to the credit of the real estate assessment fund, as determined by the county auditor pursuant to divisions (C)(1) and (2) of that statute.

The purposes for which monies to the credit of the real estate assessment fund may be expended are limited by R.C. 325.31(B). See 1970 Op. Att’y Gen. No. 70-091, at 2-160 (“[b]eing a special purpose fund,” determining whether expenses may be paid from the real estate assessment fund “must be made by consideration of the statutory provisions relating to such fund”). Pursuant to that division, moneys to the credit of the real estate assessment fund may be expended, upon appropriation by the board of county commissioners, only for the purpose of defraying various costs incurred by the county auditor and the county board of revision in the performance of the duties delineated in R.C. 325.31(B)(1) through (6). R.C. 325.31(B) provides, in relevant part:

Moneys to the credit of the real estate assessment fund may be expended, upon appropriation by the board of county commissioners, for the purpose of defraying one or more of the following:

1. The cost incurred by the county auditor in assessing real estate pursuant to [R.C. Chapter 5713] and manufactured and mobile homes pursuant to [R.C. Chapter 4503];
2. At the county auditor’s discretion, costs and expenses incurred by the county auditor in preparing the list of real and public utility property, in administering laws related to the taxation of real property and the levying of special assessments on real property, including administering reductions under [R.C. Chapters 319 and 323 and R.C. 4503.065], and to support assessments of real property in any administrative or judicial proceeding;
3. At the county auditor’s discretion, the expenses incurred by the county board of revision under [R.C. Chapter 5715];
4. At the county auditor’s discretion, the expenses incurred by the county auditor for geographic information systems, mapping programs, and technological advances in those or similar systems or programs;
5. At the county auditor’s discretion, expenses incurred by the county auditor in compiling the general tax list of tangible personal property and
administering tangible personal property taxes under [R.C. Chapters 5711 and 5719];

(6) At the county auditor’s discretion, costs, expenses, and fees incurred by the county auditor in the administration of estate taxes under [R.C. Chapter 5731] and the amounts incurred under [R.C. 5731.41].

The county auditor and county board of revision use county tax maps in the course of performing some of the duties listed in R.C. 325.31(B)(1)-(6). See R.C. 5713.09 (“[tax] maps shall be for the use of the county board of revision and the auditor, and shall be kept in the office of the auditor”). However, the costs and expenses associated with making, correcting, and keeping up to date the county’s tax maps, including the costs and expenses related to employing draftsmen to assist in the making, correcting, and keeping up to date the tax maps, are not costs and expenses incurred by the county auditor or the county board of revision in the performance of any of the duties listed in R.C. 325.31(B)(1)-(6). Rather, such costs and expenses are the responsibility of the county engineer, whose duty it is to make, correct, and keep up to date the county’s tax maps. Because R.C. 325.31(B) does not authorize moneys to the credit of the real estate assessment fund to be expended for the purpose of defraying the costs incurred by a county engineer in making, correct, and keeping up to date a complete set of tax maps of the county, the salaries of draftsmen appointed by the county engineer to assist in these duties may not properly be paid from moneys appropriated from the real estate assessment fund. See generally 2010 Op. Att’y Gen. No. 2010-017, at 2-107 (“the proper expenditure of special fund monies depends, in part, upon the special fund involved and the statutory or constitutional restrictions on the use of that fund”).

Accordingly, in response to your third question, we conclude that the salaries of draftsmen of county tax maps may not be paid from the county’s real estate assessment fund established under R.C. 325.31(A).

A County Engineer Pays the Salaries of Tax Map Draftsmen from the County General Fund

Your fourth question asks us to determine from what fund or funds the salaries of tax map draftsmen may be paid. R.C. 5713.10 states that “[t]he county engineer shall appoint the necessary draftsmen and fix the salary thereof, subject to the approval of the board of county commissioners. The salaries of the assistants shall be paid out of the county treasury in the same manner as the salaries of other county officers are paid.” (Emphasis added.) Therefore, the answer to your question depends upon from which fund or funds the salaries of “other county officers” are paid.

A county auditor, county treasurer, county sheriff, county recorder, county commissioner, county prosecuting attorney, county coroner, and clerk of the court of common pleas, all receive compensation “out of the general county fund, … as provided by [R.C. 325.03 to R.C. 325.11, and R.C. 325.15], payable in the same manner as provided for county employees in [R.C.
R.C. 325.17].” R.C. 325.01 (footnote added). R.C. 325.17 provides that the compensation of county employees shall be paid biweekly from the county treasury, upon the warrant of the county auditor. The amount of the biweekly payment shall be adjusted so that the total amount paid out to an employee over a period of one year is equal to the amount the employee would receive if the employee were paid semimonthly.

Therefore, the salaries of the county officers listed in R.C. 325.01 are paid out of the general county fund, biweekly from the county treasury, upon the warrant of the county auditor. The amount of the biweekly payment is adjusted so that the total amount paid to these county officers over the course of one year is equal to the amount the officers would receive if the officers were paid semimonthly.

Unlike the county officers listed in R.C. 325.01, a county engineer receives “annual compensation in accordance with” the salary schedules set forth in R.C. 325.14(A). These schedules determine the salary of a county engineer according to the population of the engineer’s county. R.C. 325.14(A). R.C. 325.14(A) further provides that the salary of a county engineer may be paid monthly out of the general county fund or out of the county’s share of the fund derived from the receipts from motor vehicle licenses, [(the auto registration distribution fund established under R.C. 4501.03)], as distributed by [R.C. 4501.04], and the county’s share of the fund derived from the motor vehicle fuel tax, [(the gasoline excise tax fund created under R.C. 5723.27(A))], as distributed by [R.C. 5735.27], as the board of county commissioners directs, upon the warrant of the county auditor.”

The question therefore becomes whether the salaries of draftsmen appointed pursuant to R.C. 5713.10 shall be paid in the same manner as the salaries of the county officers listed in R.C. 325.01, or whether the salaries of such draftsmen shall be paid in the same manner as the salary of a county engineer. For the following reasons, we conclude that the salaries of draftsmen appointed pursuant to R.C. 5713.10 shall be paid in the same manner as the salaries of the county officers listed in R.C. 325.01.

First, R.C. 5713.10 states that “[t]he salaries of the assistants shall be paid … in the same manner as the salaries of other county officers are paid.” The statute’s use of the plural, “officers,” indicates that the salaries of draftsmen shall be paid in the same manner as the county officers listed in R.C. 325.01, as opposed to in the manner that a county engineer is paid. Second, Ohio Const. art. XII, § 5a prohibits moneys in the funds from which a county engineer’s salary may be paid under R.C. 325.14(A) (the auto registration distribution fund and the gasoline excise tax fund) from being expended for purposes other than those related to the regulation and operation of vehicles and fuel and the construction and repair of public highways. Ohio Const. art. XII, § 5a states as follows:
No moneys derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on public highways, or to fuels used for propelling such vehicles, shall be expended for other than costs of administering such laws, statutory refunds and adjustments provided therein, payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways and bridges and other statutory highway purposes, expense of state enforcement of traffic laws, and expenditures authorized for hospitalization of indigent persons injured in motor vehicle accidents on the public highways.

The salaries of draftsmen appointed by a county engineer pursuant to R.C. 5713.10 are not among the types of costs and expenses identified in Ohio Const. art. XII, § 5a as being acceptable costs and expenses for which moneys from the auto registration distribution fund and the gasoline excise tax fund may be expended. See 1952 Op. Att’y Gen. No. 1171, p. 134 (syllabus) (“[b]y reason of the provision of Section 5a of Article XII of the Constitution of Ohio, no part of the salaries of assistant tax map draftsmen appointed pursuant to [R.C. 5713.09 and R.C. 5713.10 (formerly G.C. 5551 and G.C. 5552)] may be paid from the county’s share of the funds distributed to the county pursuant to [R.C. 5735.27 (formerly G.C. 5541-8)] and [R.C. 4501.04 (formerly G.C. 6309-2)].” “It is … a well-settled principle of statutory construction that where constitutional questions are raised,” a statute should be “liberally construe[d] … to save it from constitutional infirmities.” State v. Sinito, 43 Ohio St. 2d 98, 101, 330 N.E.2d 896 (1975). Therefore, based upon the foregoing, we construe R.C. 5713.10 as requiring the salaries of draftsmen of county tax maps to be paid in the same manner as the salaries of the county officers listed in R.C. 325.01 are paid, as opposed to in the same manner as the salary of the county engineer under R.C. 325.14(A).5

Accordingly, in response to your fourth question, we conclude that the salaries of draftsmen appointed by a county engineer pursuant to R.C. 5713.10 shall be paid out of the general county fund, biweekly from the county treasury, upon the warrant of the county auditor. The amount of the biweekly payment shall be adjusted so that the total amount paid to these draftsmen over the course of one year is equal to the amount the draftsmen would receive if the draftsmen were paid semimonthly.

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5 R.C. 315.12(A) requires that “[t]wo thirds of the cost of operation of the office of county engineer, including the salaries of all of the employees … of such office” be paid from the county’s share of the auto registration distribution and gasoline excise tax funds. In 1952 Op. Att’y Gen. No. 1171, p. 134, the Attorney General relied upon Ohio Const. art. XII, § 5a to conclude that R.C. 315.12(A) does not require the salaries of draftsmen appointed by a county engineer pursuant to R.C. 5713.10 be paid from the county’s share of the auto registration distribution and gasoline excise tax funds. Such a finding is consistent with our interpretation of R.C. 5713.10, which specifically provides that the salaries of draftsmen appointed by a county engineer “shall be paid out of the county treasury in the same manner as the salaries of other county officers are paid.”
Conclusions

In sum, it is our opinion, and you are hereby advised that:

1. A county engineer who has appointed draftsmen of county tax maps pursuant to R.C. 5713.10 may not transfer to a county auditor the authority to supervise and pay the appointed draftsmen.

2. A county auditor may not appoint draftsmen of county tax maps or supervise and fix the salaries of such draftsmen.

3. The salaries of draftsmen of county tax maps may not be paid from the county’s real estate assessment fund established under R.C. 325.31(A).

4. The salaries of draftsmen appointed by a county engineer pursuant to R.C. 5713.10 shall be paid out of the general county fund, biweekly from the county treasury, upon the warrant of the county auditor. The amount of the biweekly payment shall be adjusted so that the total amount paid to these draftsmen over the course of one year is equal to the amount the draftsmen would receive if the draftsmen were paid semimonthly.

Very respectfully yours,

MICHAEL DEWINE
Ohio Attorney General