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Local Government Law—Township

(Baldwin's Ohio Practice)

2026-2027 Supplement Pamphlet
Issued October 2026

Updated by Brodi J. Conover, J.D. and Benjamin J. Yoder, J.D. of Bricker Graydon LLP

Enclosed is your Supplement Pamphlet to *Local Government Law—Township*. This enclosure replaces the 2025-2026 Supplement Pamphlet. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

Forms on CD

REPLACE the 2025-2026 forms on CD-ROM issued in 2025 with the new 2026-2027 forms on CD-ROM issued in 2026.

Filing Instructions

REMOVE and RECYCLE the 2025-2026 Supplement Pamphlet to *Local Government Law—Township*.

PLACE the new 2026-2027 Supplement Pamphlet *to Local Government Law—Township* on your shelf next to the bound volume issued in 2004.

Highlights

Recent developments include:

- Further changes to the adult use cannabis program (§ 2A:21)
- State Auditor guidance on the impact of using personal credit cards on sale tax exemption for township purchases (§ 20:16)
- Ohio Attorney General guidance on the impermissibility of using motor fuel excise tax review for the purchase of fire apparatus (§ 38:4)

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- Ohio Attorney General guidance on the ability to use fire and police levy revenues to pay township share of county-wide dispatch services (§ 11:32)
- Caps on the rate at which inside millage may increase and tied it to the rate of inflation (§ 16:4)
- Enhanced powers afforded to Ohio Budget Commissions, including the ability to adjust levy collections to avoid "unnecessary or excessive collections" (§ 16:24)

Related Products

Recent developments include:

- Local Government Law—Municipal (Baldwin's Ohio Practice)
- Ohio Municipal Service
- Ohio Planning and Zoning (Baldwin's Ohio Handbook)

Title also available on Thomson Reuters Westlaw and as Proview E-book.

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Thomson Reuters
625 Wescott Road
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