INTRODUCTION TO 2026-2027 SUPPLEMENT

Local Government Law—Township (Baldwin's Ohio Practice) serves as a guide to the statutes, case law, and regulations governing the administration and operations of Ohio townships. Included are roles of township officers and employees, fiscal procedures, road construction and maintenance, and territory and other township functions.

This 2026-2027 supplementary pamphlet to *Local Government Law—Township (Baldwin's Ohio Practice)* replaces the 2025-2026 supplement and provides a cumulative update to the main bound volume issued in 2004.

HIGHLIGHTS

- 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)
- 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)

Thank you for subscribing to Local Government Law—Township (Baldwin's Ohio Practice). We hope you find this book an invaluable tool in your practice.

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