



Muskingum Watershed Conservancy District

1319 Third Street NW, P.O. Box 349, New Philadelphia, Ohio 44663-0349
Phone (330) 343-6647 or Toll Free (877) 363-8500 Fax (330) 364-4161
www.mwcd.org • e-mail: info@mwcd.org

August 24, 2010

JARRA L. UNDERWOOD
WAYNE COUNTY AUDITOR
2010 SEP 21 A 8:13
AUDITOR'S OFFICE

Jarra L. Underwood
Wayne County Auditor
428 West Liberty Street
Wooster, OH 44691

Dear Auditor Underwood:

I am writing to update you on a change in the form of the Muskingum Watershed Conservancy District's annual levy detail that is filed in your office on or before September 30.

R.C. 6101.55 provides, "The form of the annual levy portion of the conservancy assessment record as prescribed by this section may be modified with the approval of the auditor of state." Because electronic data is the actual information used by each county and because of printing costs for "hard" copies of the annual levy detail, the District contacted the State Auditor regarding such an approval.

Legal counsel for the District submitted a request to the State Auditor's office requesting approval, per R.C. 6101.55, of the use of an electronic form for the annual levy detail. I have attached a copy of the April 2, 2010 letter from Chief Deputy Auditor of State, Robert Hinkle. The Auditor has approved the use of an electronic format.

Please know that if you would like a paper copy of the annual levy detail, we will provide that to you, as a courtesy.

Please feel free to contact me if you have any questions.

Sincerely,

Thomas P. Fisher, GISP, AICP
Info Systems / Info Technology Manager
tfisher@mwcd.org

TPF:km

Enclosure

cc: Beverly A. Shaw
Wayne County Treasurer



Mary Taylor, CPA
Auditor of State

April 2, 2010

Mr. James J. Pringle
P.O. Box 668
405 Chauncey Avenue NW
New Philadelphia, OH 44663

Re: Request for Approval of Amended Form under R.C. 6101.55

Dear Mr. Pringle:

We are in receipt of your request, pursuant to R.C. 6101.55, to modify the form of the annual levy portion of the Muskingum Watershed Conservancy District assessment record. Specifically, the District wishes to use an electronic form for the annual levy, rather than a "hard" copy.

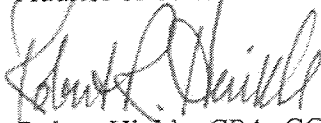
Our office's primary concern would be that the form of the annual levy portion of the conservancy assessment record contains the necessary information required by law. However, it appears from your letter that the District wishes to modify the medium on which the form is stored and transmitted, rather than the content of the form itself. R.C. 1306.06(A), which you reference in your letter, states that "a record or signature may not be denied legal effect or enforceability solely because it is in electronic form."

As such, our office would not take issue with the District's decision to use an electronic format for the annual levy portion of their conservancy assessment record under R.C. 6101.55.

Thank you for contacting our office, and please let me know if I can be of further assistance to you.

Sincerely,

Mary Taylor, CPA
Auditor of State


Robert Hinkle, CPA, CGFM
Chief Deputy Auditor

RH/MKW/pmh

cc: Karen Huey, Chief of Staff/Legal Counsel
Dan Stuetzer, Chief Auditor, Canton Region

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