

# A PEEK INSIDE THE AUDITOR'S OFFICE

Issue 5

November 2015

## ERIE COUNTY AUDITOR NEWSLETTER

### A side note from our Auditor

It is hard to believe fall is in the air, seems like yesterday we were ushering in spring. We are winding down with the Triennial Update, and held the last of the informal reviews with taxpayers. Even though the State of Ohio gave us an overall target we still need to review each neighborhood and consider the sales trend by neighborhood, not just county-wide. We have notified via mail all property owners whose value either increased or decreased and have wrapped up four weeks of informal reviews and discussions. We had a deadline for filing a value extract with the State of Ohio Department of Taxation that we must meet, so the 23rd of October was the last date we could review issues for this year and make adjustments for the current year payable in 2016. As a taxpayer, you still have the option of filing a board of revision complaint between the 1st of January and the 31st of March 2016, or we can take your complaint after the 23rd and make any

indicated adjustments in 2016 pay 2017. It is important to remember we are using a "mass appraisal" approach, so we are not necessarily looking at each individual property, rather as a neighborhood or group of properties. When we do the informal discussion, we then break it down to the individual property. The goal is to get it right and we encourage input and dialog to make that happen. With 47,000 plus properties in Erie County it takes all "hands on deck" to ensure we have the right facts and figures. Board of revision complaints and hearings have been completed for this year. Overall we had 204 filed, settled 57 complaints and heard 147 cases. We appreciate the efforts of all who participated in this process, especially Heather Walters from the Auditor's Office who had the responsibility of coordinating the hearings and rescheduling of any hearings.



Richard Jeffrey

A handwritten signature in cursive script that reads "Richard H. Jeffrey".

### Erie County Auditor Sale

Pursuant to Chapter 5723 of the Ohio Revised Code, notice is hereby given that the real property in Erie County, Ohio, forfeited to the State of Ohio for the nonpayment of taxes, together with the taxes, assessments, charges, penalties, interests and costs charges. We conducted an Auditor sale on October 20, 2015 at the Erie County Courthouse. It was a successful sale where we sold 5 properties for a total of \$18,202.09. Watch our website as we will have another sale in early 2016.

#### Inside this issue:

- Erie County Auditor Sale
- Spotlight on Auditor's Office employees
- CAUV and Land Sales
- Triennial Update
- School Treasurer Information
- Grain Storage Bins
- Implementation Teams

## Spotlight on the Financial Staff

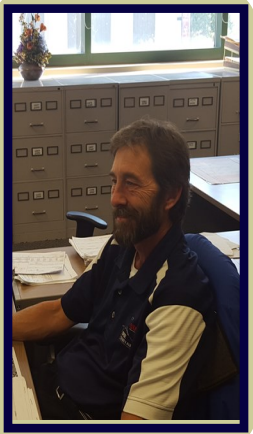


Robin Reed

I have worked for the Erie County Auditor's Office since June 2010 as Payroll Officer. I am responsible for updating employee payroll records, processing all employee wages including payments for federal, state, city and school taxes, balancing and paying out all other deductions related to payroll including but not limited to: child support and various insurances. Previously I worked in

Furniture. My husband Terry is employed by NOMS Healthcare, and we have been happily married for 40 years. We have 2 daughters, 1 son and have been blessed with 2 adorable grandsons. We enjoy spending time outdoors together and staying active. Some of our favorite things to do are camping, especially at our cabin, and boating on Lake Erie. I have been involved with the United Way in both Huron and

Erie Counties for countless years. I have also been a 9 year Board Member for the Monroeville Local Schools, where all of my children attended and graduated. I enjoy supporting the local schools sporting events, as well as the Cleveland sports teams.



Gary Joiner

## Spotlight on the Real Estate Staff

I began working for the Auditor's office in 2007 as the Residential Field Appraiser. I am responsible for new construction, destroyed property, CAUV inspections and manufactured homes. My other responsibilities include data entry for both residential and commercial properties. I have lived in Erie County for fifty-eight years, except for the three years of active duty

service in the United States Navy. I am a graduate of Bowling Green State University with an Associates' Degree in Applied Business. My wife Debra and I have been married for thirty-four years. Together we have two children, a daughter and a son. We have 3 grandchildren, 2 grandsons and 1 granddaughter. I have a love-hate relationship with all

professional Cleveland sports teams, especially the Browns. The problem with being a Cleveland sports team supporter is that I don't have that many more "wait until next years".

**"It is amazing what you can accomplish if you do not care who gets the credit."**

**Harry S. Truman**

## CAUV and Land Sales

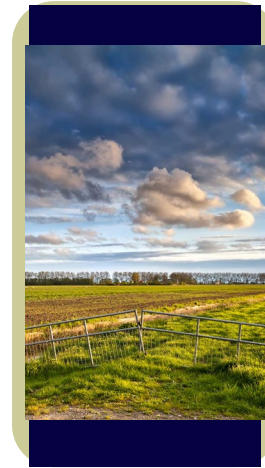
Current Agricultural Use Value (CAUV) is a real estate tax assessment program which affords owners of farmland the opportunity to have their parcels taxed according to their value in agriculture rather than at full market value. In order to qualify for CAUV, a property owner must devote the parcel exclusively to commercial agricultural use per section 5713.30 of the Ohio

Revised Code. This includes all parcels that are greater than 10 acres and devoted exclusively to agricultural use, or parcels smaller than 10 acres that can prove a gross income of at least \$2500 for three years prior to the date of application. This year the State of Ohio almost doubled the soil rates, forcing an increase to agricultural land market values.

### Triennial Value Changes Confirmed

Ohio Law requires each County Auditor to reappraise all parcels of real estate, within the county, every six years and complete a statistical review the three years between each reappraisal. My office has completed the State mandated Triennial Statistical Review. It is NOT our intention to raise or lower taxes but rather to establish what your property would sell for on the open market. The Ohio Department of Taxation oversees the work per-

formed by my office and must approve tentative values based on valid property sales in Erie County occurring over the past three years. These estimated values may not contain new construction completed in 2014 or 2015, the final results of a property split, tax abatement, or recent Board of Revision (BOR) or Board of Tax Appeal decisions (BTA).



### SCHOOL TREASURER

We are including below the Triennial Statistical Update by School District, as we know them today. The deadline for my office to file the final value abstract with the State is November 16. A word of caution for Bellevue, Huron, Margareta, and Perkins, the increases are mainly due to increases in the market value of CAUV land, so there will not necessarily be a corresponding increase in taxable value.

We will have the number by late November or early December, along with the new tax rates. Also, Sandusky's value increase does not include any new construction at Cedar Point, we are working with the permits and Cedar Fair to wrap that up by the end of this month. Our goal is to have a meeting specifically geared toward the needs of the schools early in December. We will be in contact with each Treasur-

er to set the meeting when it is convenient for all to attend. We intend to cover value changes, rates for 2016, CAUV changes, BOR process changes and important dates that affect you. We would welcome any input or suggestions of topics to be discussed. Schools have until April 1, 2016 to provide a resolution accepting the tax rates for 2015 pay 2016.

**"Individual commitment to a group effort—that is what makes a team work, a company work, a society work, a civilization work."**

**Vince Lombardi**

School District	Parcel Count	Land	Building	Total	Land	Building	Total	Net Change	Percent Change
Bellevue	345	\$ 13,146,950	\$ 8,780,530	\$ 21,927,480	\$ 17,197,420	\$ 8,841,770	\$ 26,039,190	\$ 4,111,710	19%
Edison	4261	\$ 75,746,330	\$ 122,089,710	\$ 197,836,040	\$ 94,261,860	\$ 124,712,660	\$ 218,974,520	\$ 21,138,480	11%
Huron	6342	\$ 109,543,230	\$ 210,185,640	\$ 319,728,870	\$ 116,428,160	\$ 216,928,520	\$ 333,356,680	\$ 13,627,810	4%
Kelleys Island	1832	\$ 47,082,930	\$ 27,559,960	\$ 74,642,890	\$ 48,241,450	\$ 28,321,500	\$ 76,562,950	\$ 1,920,060	3%
Margaretta	4602	\$ 53,339,200	\$ 90,577,380	\$ 143,916,580	\$ 67,079,800	\$ 91,280,000	\$ 158,359,800	\$ 14,443,220	10%
Perkins	6995	\$ 130,281,080	\$ 289,834,090	\$ 420,115,170	\$ 132,598,240	\$ 298,758,630	\$ 431,356,870	\$ 11,241,700	3%
Sandusky	12587	\$ 136,673,310	\$ 302,819,680	\$ 439,492,990	\$ 135,876,230	\$ 306,039,510	\$ 441,915,740	\$ 2,422,750	1%
Vermilion	5505	\$ 109,987,950	\$ 156,538,000	\$ 266,525,950	\$ 111,923,290	\$ 161,536,520	\$ 273,459,810	\$ 6,933,860	3%

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**Side-Notes**

- A reminder that our office has State Notaries available during office hours, with no fee (just make sure to have a valid I.D.)
- We welcome aboard Holly Printy as one of our new Finance/payroll clerks!

**We're on the Web!**

[www.erie.iviewauditor.com](http://www.erie.iviewauditor.com)

**GRAIN STORAGE BINS**

The Ohio Supreme Court ruled that grain bins are “business fixtures”, and are classified as personal property, which is NOT subject to real property tax. This court case stemmed from the Metamora Elevator Company challenging the Fulton County Auditor's decision to include grain storage bins on the real property tax bill. Case No(s). 2011-1854, entered on May 02, 2014, with the Supreme Court ruling being made July 15, 2015.

With the State of Ohio's Supreme Court decision, Erie County has removed all value from grain storage bins from real property.

**Implementation Teams**

*“ A ‘just a job’ employee does just enough to keep their job while complaining about what's not fair or right at work. A ‘Team Player’ works positively together with everyone to get the job done the best way possible. SEE THE DIFFERENCE?”*

*Ty Howard*

**We have worked hard to ensure that we are all Team Players in our office by working together on team building and moral enhancing activities. In August the I-Team initiated a school supply book-bag drive to donate to Safe Harbor and we are proud to announce that we collected enough supplies to fill book-bags for 35-40 children! In September we collected \$120 and donated to JFS, which contributed in feeding the local firefighters and law enforcement for Patriot Day!**