



A GLANCE AT ERIE COUNTY

Erie County Auditor Newsletter

December 2014

A side-note from our Auditor, Rick Jeffrey....

In the Auditor's Office we are continually striving to provide timely and accurate information for our residents to use. To that end, we have developed this quarterly Newsletter to share information and educate our taxpayer on changes that occur locally or from Columbus. As you will see in this edition we are reminding you of important deadlines. Also we have included information regarding our soils maps, which will be used to calculate the CAUV (farmland) tax rates, and what to do if you have questions about your property value in the section on filing a complaint with the Board of Revision. My staff and I hope you find this newsletter useful and informative. If you have suggestions for information we might share in the future, please feel free to contact our office at ecao@eriecounty.oh.gov.

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



"There are only two ways to live your life. One is as though nothing is a miracle. The other is as though everything is a miracle"

Albert Einstein

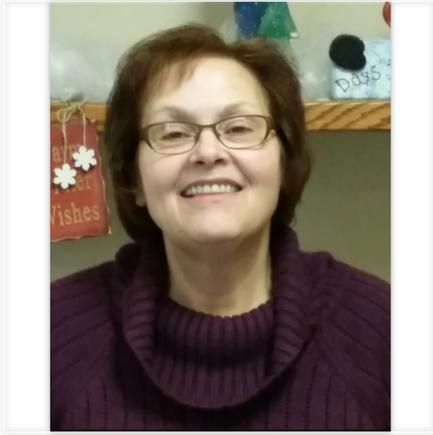
In This Issue

- Staff Bio's
- Board of Revision
- Soil Map Changes (CAUV)
- Homestead Changes
- Important Deadlines



MEET OUR STAFF!

(Our staff is comprised of both financial and real estate employees)



Ellen Olsen

Erie County Senior Real Estate Transfer Officer

Ellie was born in the City of Sandusky on July 14, 1958 to Charles A. & Di-anne L. Olsen. She is the second oldest in a family of five children. She went through the Sandusky Catholic and public school systems. Ellie graduated from Sandusky High School in 1976. She has an associate degree in Business and Food Management from Terra Technical College. Ellie is not married and has 14 nieces and nephews and 5 great nieces and nephews. Ellie says "I live with Butch, my dog. He's mental but I love him." She started working for the County Engineer in the Tax Map Office in August of 1986. She worked in the Tax Map Office for 11 years. Ellie then took a position to do Real Estate Transfers with the Auditor's Office. She has been doing transfer for 17 years.



Jeff Fantozzi

Erie County Weights and Measures Inspector

I am married to my wife Bonnie of 17 years and we have two teenage boys, Jerry and Jake. I reside in Erie County which I have my whole life. I have been Weights and Measures inspector for several Erie County Auditors since 1993 maintaining equity on the marketplace by solely inspecting and testing over 1560 devices. Before going to work for the County I worked for the City of Sandusky Engineers Office. I have served on prestigious committees such as the Ohio Department of Agriculture Task Force, NASA's Decommissioning Board, Leadership Erie County, Heritage Board Erie County and currently Partners for Prevention of Erie County Coalition Strategic Plan. I am a member of the Knights of Columbus, Sandusky Orioles and Sons of San Marino and Alvito. I was the first editor of the OWMA newsletter, District Representative for the Northwest Ohio which made me responsible for creating agendas for quarterly meetings. I corresponded with Inspectors in the district for training and represented the NW and Ohio at several Conferences. I currently hold the title as Vice president to OWMA. I have been a member of the National Conference on Weights and Measures and Central Conference since beginning my job as an inspector and recently attended the National Conference in Detroit along with the past National Conference in Minneapolis and Central Conference in Iowa.

Erie County Board of Revision

FILING A COMPLAINT AGAINST YOUR PROPERTY VALUE

The Erie County Board of Revision (BOR), (which is made up of County Commissioner; Chairperson, the County Auditor; Secretary, and the County Treasurer; Vice-Chairperson), meets each year to review all complaints against the valuation of real estate filed according to Ohio Revised Code Section 5715.19. For a taxpayer wishing to file a complaint against the value of their property for tax year 2014, they will need to file the complaint with the Auditor's Office between January 1 and March 31, 2015 using form DTE 1. The complaint forms are available either in our office or on our website (<http://www.erie.iviewauditor.com>), click on "[Board of Revision](#)" link.

County appraisals are done through a method called Computer Assisted Mass Appraisal (CAMA). This process is based on averages, sales ratio studies, and onsite reviews coupled with tables stored in and calculations performed by our CAMA computer software. The values that are determined by this process are further reviewed by the Ohio Department of Taxation to affirm that the fair market values are within an acceptable margin compared with actual sales in the county over the previous three years. This system, while not as detailed as a fee appraisal of individual properties, generally comes up with fair market values that are within 10% of most valid sales. The fee appraisals may be more site-specific, but, since they sometimes cost between \$200 and \$300 per parcel, are not possible for a 47,000 parcel reappraisal job.

The Board of Revision exists to assure the equitable administration of Real Estate taxes within Erie County. Pursuant to that responsibility, the Board is authorized to consider and recommend settlement of certain matters regarding real estate valuations, disputed applications for various special benefits relating to real estate taxation or reductions, interest or penalties on late payment of taxes, etc. It is important to note, the Board of Revision adjusts values not tax dollars! **The Board is NOT authorized to consider such matters as the tax rate in a given district, percentage of increase of taxes, the CAUV valuation formula, or the amount of a tax bill.**

When filing a complaint, the taxpayer assumes the burden of providing adequate evidence showing that the Auditor's appraised value is not indicative of the true market value. **Recent arm's length sales, fee appraisals, and documented comparable properties are types of evidence the Board of Revision will consider. The Board will not consider unsupported opinions of value or unsupported statements of opinion, national statistics, or statewide statistics, etc.**

The Board reviews evidence, listens to testimony at the hearings, and personally views each of the parcels that are the subject of the complaints. Once the Board makes their final decision, the complainants have 30 days to file an appeal with either the Erie Common Pleas Court or with the Ohio Board of Tax Appeals if they do not agree with the local BOR. There is a filing fee if you file the appeal with the Common Pleas Court. More information on the Board of Revision process can be viewed at: <http://www.iviewauditor.com> or contact us at 419-627-7743, 419-627-7610 or 419-627-6653.

SOIL MAP CHANGES (C.A.U.V.)

Current Agriculture Use Valuation

Requirements of the CAUV Program:

- Land that is devoted exclusively to agriculture production, commercial production of field crops, timber, etc.
- If total land is less than 10 acres, requirement of a gross income of \$2500 is required.

Just Woodlands/Timber tracts do not qualify unless you have a forestry plan in place and show proof or evidence that you are following the plan. The CAUV program is a program that you have to apply for every year. We send out applications every year in January. The benefit is paying the tax rate on the soil values rather than the market value, resulting in a tax savings.

The Erie County Auditors Office now has the capability of giving an owner the breakdown of their soil type and land use by using a computer system (GIS) and the State of Ohio soil mapping rather than the Soil Survey book dated 1971 (See screen shot of CAUV report below).

The land use and soils are broken down by acreage that make up each parcel of land. We now can print and show the different land uses and soil types with the aerial photo overlays.

CAUV Value vs. Market Value

(Soil types of the land) vs. (Fair Market Value of the Land)

The soil types each have a value that we get from the Ohio Department of Taxation every 3 years, these have been on the rise since 2006. Some factors that impact the soil values have been the increase of crop production in the economy, fuel prices and crop insurance.

Erie County CAUV Report

1/12/2015



<i>PIN</i>	<i>Land Use</i>	<i>Soil Type</i>	<i>GIS Acres</i>	<i>Ratio</i>	<i>Deeded Acres</i>
27-00175.000				0.9903	
	<i>Crop Land</i>				
		DuA-Dunbridge loamy sand, 0 to 2 percent slopes	0.6554		0.6490
		DuB-Dunbridge loamy sand, 2 to 6 percent slopes	1.1936		1.1820
		MmA-Millsdale silty clay loam, 0 to 1 percent slopes	12.2854		12.1663
		<i>Crop Land Totals</i>	<u>14.1344</u>		<u>13.9973</u>
	<i>Pasture</i>				
		JuA-Joliet silt loam, 0 to 1 percent slopes	0.0266		0.0263
		MmA-Millsdale silty clay loam, 0 to 1 percent slopes	0.5664		0.5609
		<i>Pasture Totals</i>	<u>0.5930</u>		<u>0.5872</u>
	<i>Right Of Way</i>				
		DuA-Dunbridge loamy sand, 0 to 2 percent slopes	0.2277		0.2277
		DuB-Dunbridge loamy sand, 2 to 6 percent slopes	0.0021		0.0021
		<i>Right Of Way Totals</i>	<u>0.2298</u>		<u>0.2298</u>
	<i>Waste</i>				
		MmA-Millsdale silty clay loam, 0 to 1 percent slopes	0.7025		0.6957
		<i>Waste Totals</i>	<u>0.7025</u>		<u>0.6957</u>
27-00175.000 Totals			15.6597		15.5100

NEW LAW INCREASES HOMESTEAD EXEMPTION FOR DISABLED VETERANS

The recent passage of House Bill 85 increases the amount of homestead exemption for military veterans who are rated 100% disabled from a service-related disability from \$25,000 to \$50,000. It also exempts disabled veterans from the income means testing, regardless of age.

The bill is designed to add all disabled veterans to the list of individuals who may apply for the homestead-tax exemption, as well as increase their deduction from \$25,000 to \$50,000. This means a disabled veteran who qualifies would only have to pay taxes on \$100,000 of a home valued at \$150,000.

To receive the increased exemption under the bill, a homeowner must be a veteran of the United States armed forces, reserves, or National Guard who was honorably discharged with a service-connected total and permanent disability certified by the United States Department of Veterans Affairs or other federal agency. When applying for the exemption, the veteran must provide written confirmation of the disability from the federal government.

Applications may be filed from January 5th 2015, until the first Monday in June.

Any disabled veteran currently on the homestead exemption needs to complete a new application to receive the new expanded exemption.

For more information, please contact the Erie County Auditor at 419-627-7746.

CONTACT US:

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DEADLINES:

FILING A COMPLAINT AGAINST VALUATION (BOARD OF REVISION)

Applications are accepted between January 1st and March 31st, 2015.

DOG LICENSES

The annual license renewal period is December 1 through February 2.

HOMESTEAD APPLICATIONS

Applications will be accepted after the first Monday of January until the first Monday of June.

CAUV (FARMLAND) APPLICATIONS

All initial applications for CAUV must be filed prior to the first Monday in March. Initial and renewal applications must be filed after January 1st.

[The Erie County Auditor website has been updated to provide the Tax Year 2014 Pay 2015 Valuations, Tax Rates and Annual Taxes.](#)