



A GLANCE AT ERIE COUNTY

Erie County Auditor Newsletter

September/October 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 clarifying the changes made by the State Legislature regarding the Homestead Exemption and Disabled Veterans (see page 2 for details). We will highlight important deadlines for filing the various forms in each issue, such as the Hotel Lodging Tax Returns that are due 10/31/2014 (see page 4 for details). We will also be sharing with you, the taxpayers, information about new projects on tap for our office. For example, in this issue, we have information regarding our website facelift and joining social media with a new Facebook page (see page 4 for details). 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 "Rick Jeffrey".



“Be courageous. I have seen many depressions in business. Always America has emerged from these stronger and more prosperous. Be brave as your fathers before you. Have faith! Go forward!”

Thomas A. Edison

In This Issue

- Homestead Exemptions, what's new!
- Staff Bio's
- Fiscal News
- 2013 Audit Report
- Important Deadlines
- New projects
- Election information



MEET OUR STAFF!

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



Vermilion light house 1900's

Changes to Homestead Exemption

Beginning with the 2014 tax year, new participants in the Homestead Exemption Program will be subject to a means test. The exemption will only be available to those otherwise eligible taxpayers with a household income that does not exceed \$30,500 as measured by their Ohio adjusted gross income for the preceding year (OAGI). In order to be exempt from the means testing, the homeowner must actually receive a Homestead exemption credit for the tax year 2013. This may be either original, continuing, or late application (was due June 2, 2014).

Homeowners who received a Homestead Exemption credit for tax year 2013 will NEVER be subject to the income requirement even if they move to another Ohio residence (unless they have a break in ownership of property and go without the exemption). In other words, the grandfather status is "portable" and is associated with the individual alone, rather than with the individual and a particular residence.

The same changes were made to the Homestead program for manufactured or mobile home tax. However, due to the difference in the tax collection schedule, these changes will go into effect for these owners in the 2015 tax year. This means owners must have received the exemption for the 2014 tax year to be considered for the grandfather option.

Extended Break for Disabled Veterans

Veterans with a "service-connected total and permanent disability" certified by the federal government now qualify for an increase in the homestead exemption total to \$50,000 in property valuation from the standard \$25,000. This will take effect beginning September 11, 2014

Local History Lesson:

Erie County was formed by an Act of the Ohio General Assembly on March 16, 1838. Our county is named after the Erie Indians and Lake Erie. The Erie Indians were the first recorded people on this land, and their story is told on Inscription Rock at Kelley's Island. These inscriptions are considered the most extensive, well sculpted pictographs in The Eastern United States.



SUE KANE

I have been employed by the Erie County Auditor's Office for 23 years. I am the Office Manager overseeing payroll, accounts payable and receivable. I also work closely with all the Cities, Villages, Townships, and Schools for the distribution of Local Government monies and settlements. I have one daughter and 2 sons. They have blessed me with 3 granddaughters, 7 grandsons and 1 great grandson. I am a lifetime member of the Gamma Psi Sorority, served 10 years on the Erie Ottawa Health Board, LEADS member of Erie County, served as a member of the Castalia Lions Club for over 15 years and past Trustee for the Margareta Booster's Club for over 10 years.



MARK WROBLEWSKI

I began employment with Erie County in 1991 working for the County Engineer's Office, making the move to the Auditor's Office in 2001, and am currently the GIS Manager. I established a GIS Advisory Committee that represents over 20 political subdivisions, departments and agencies. This collaboration has benefitted the cities, county, townships, police and fire departments, Health department, Engineer's office and the Auditor's office through shared GIS services. This shared service endeavor has been recognized for excellence in promoting and sharing GIS services by OGRIP (Ohio Geographically Reference Info Program). I graduated with an Engineering degree from New Mexico State U and The Ohio State University and spent 8 years in the Air Force. My wife Kathy and I have been married for 25 years. We have three children and one granddaughter, and we reside in Berlin Township.

\$ FISCAL NEWS \$

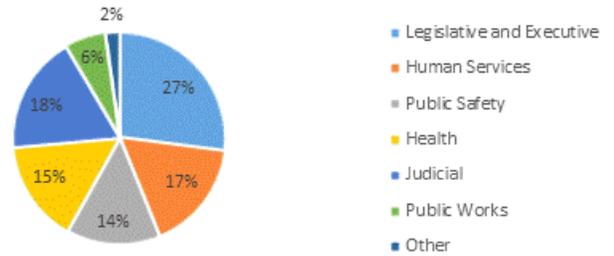
INTERNAL AUDIT COMMITTEE

In 2014, the Auditor's Office spearheaded the creation of a County "Internal Audit Committee". The committee is made up of employees in both the Auditor's and the Finance offices. The main goal of the Internal Audit Committee is to look at each Department's everyday procedures and offer recommendations that would provide more sound internal controls. The Clerk of Courts Office volunteered to be the first Department in the County to go through an Internal Audit. Although the recommendations that were made for that office were small in nature, they provide a more secure internal control environment. Before the internal audit was complete, the Clerk of Courts had already started implementing a few recommendations and was on her way to addressing each before the end of the year. The Internal Audit Committee seeks to audit two or three different County departments each year.

Governmental Expenses for year to date 1/1/14 - 6/30/14

| | | |
|---------------------------|----------------------|------|
| Legislative and Executive | 8,027,421.73 | 27% |
| Human Services | 4,994,269.08 | 17% |
| Public Safety | 4,250,418.51 | 14% |
| Health | 4,575,713.62 | 15% |
| Judicial | 5,382,237.55 | 18% |
| Public Works | 1,862,764.31 | 6% |
| Other | 605,778.90 | 2% |
| | <u>29,698,603.70</u> | 100% |

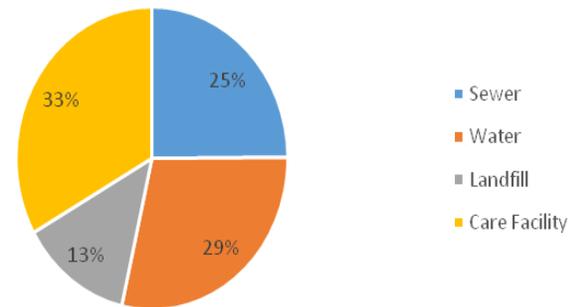
Governmental Expenses 1/1/14 to 6/30/14



Business Type Expenses for year to date 1/1/14 - 6/30/14

| | | |
|---------------|----------------------|------|
| Sewer | 2,780,627.17 | 25% |
| Water | 3,203,477.18 | 29% |
| Landfill | 1,482,064.54 | 13% |
| Care Facility | 3,701,002.52 | 33% |
| | <u>11,167,171.41</u> | 100% |

Business Type Expenses 1/1/14 to 6/30/14



Taxes Levied vs. Taxes Collected by School District

| | Total Taxes | |
|----------------|-------------------------------|--------------------------|
| | Collected 7.1.13 - 6.30.14 | Delinquent at 6/30/14 |
| Edison | 6,662,254 | 126,925 |
| EHOVE | 3,876,989 | 148,020 |
| Huron | 11,451,915 | 743,344 |
| Kelleys Island | 541,781 | 14,731 |
| Margaretta | 5,250,953 | 232,382 |
| Perkins | 13,795,765 | 2,739,512 |
| Sandusky | 22,426,187 | 2,203,068 |
| Vermilion | 9,471,970 | 517,395 |

For more in depth information about Erie County financial reports please refer to our website at www.erie.iviewauditor.com and proceed to the Forms and Publications button to see our yearly Popular Annual Financial Report.

2013 FINANCIAL AUDIT RECOMMENDATIONS

In June of 2014, Rea & Associates, Inc. wrapped up the County's 2013 financial audit. We were pleased to have prior issues cleared up, but understand there is always an opportunity to improve. One area the County needs to address is our Disaster Recovery Plan. The County Auditor's Office is responsible for safe-keeping all of the County's financial data, and we don't take that lightly. We are continuing to work with the Commissioners and are pushing for a detailed, workable and reliable plan in the event the County should face a disaster such as a flood or tornado that would make our building unusable. We look forward to finalizing that plan by the end of 2014. Other important issues Rea & Associates wants the County to address are the financial software used by The Meadows at Osborn Park and some of the internal control procedures out at DOES. Both departments have been aware of the issues and are working on getting them corrected.



DEADLINES:

HOTEL LODGING TAX RETURN REMINDER

Just a reminder that Hotel Lodging Tax Returns are due 30 days after the end of each quarter. The next due date for Lodging Tax Returns is 10/31/14, and it is 2% of taxable rents.

SALES TAX

The temporary increase in county sales tax that was instituted as of October 2013, will cease as of October 1, 2014, resuming it to 6.75%. (Subject to change per County Commissioners).

NEW PROJECTS

The Erie County Auditor website has been given a facelift, please check it out www.erie.iviewauditor.com

We have also joined social media with a new Facebook page. Please "like" our page for updates and information [Erie County Ohio Auditor](http://www.erie.iviewauditor.com)

CONTACT US:

247 Columbus Ave Suite 210
Sandusky, OH 44870

419-627-7746

Email: ecao@eriecounty.oh.gov

Website:

www.erie.iviewauditor.com

ELECTION DAY!!!

Don't forget to exercise **your** right to **VOTE**
November 4, 2014!

If you need to register, please visit The Board of Elections

Erie County Board of Elections
2900 Columbus Ave
Room 101
Sandusky, OH 44870

www.electionsonthe.net/oh/erie/