



A GLANCE AT ERIE COUNTY

Erie County Auditor Newsletter

March 2015

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

With spring just around the corner take a few minutes to examine your property after the harsh winter we just survived. Look for signs to see if the exterior of your property sustained damage over the winter, gutters, windows, foundations and siding. Make minor repairs today and avoid the major expenses down the road, like the old saying: "an ounce of prevention is worth a pound of cure." If you fix the little things today your home will maintain its value and provide you with secure living quarters for many years.

We just celebrated Weights and Measures week and are very proud of the effort your County Auditor's Office does to advocate for you and the businesses in our community. See the article by Jeff Fantozzi further in this edition of our quarterly newsletter. We are fortunate to have one of the best Weights and Measures Inspectors in this State. He is knowledgeable, caring and thorough and extremely competent in carrying out his role as Weights and Measures Inspector for Erie County.

Having talked about property values earlier in this note, a reminder that BOR (Board of Revision) complaints must be filed in the Auditor's Office by 4pm on March 31, 2015, if you have a valid complaint about your property value. See the article on the following page for more detail.

Finally, on March 9, 2015, we were excited to have Judges Tone and Delamatre swear in the staff of the Auditor's Office and the Auditor (see enclosed pictures). I am humbled to serve four more years as Your County Auditor and can assure you that my staff and I will do everything in our power to earn the confidence you showed in us by your vote. If you have a concern or an issue you would like to discuss please either email me direct at Rjeffrey@eriecounty.oh.gov or call me at 419-627-6653.



"Kindness is the language which the deaf can hear and the blind can see."

Mark Twain



Senator Randy Gardner and Rick



In This Issue

- Staff Bio's
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MEET OUR STAFF!

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



Tammy Sennish

I was born and raised here in Sandusky, Ohio where I graduated from Sandusky High School in 1986. I attended Firelands BGSU where I earned my Associates Degree in Accounting in 1991. Upon graduating I began working locally in the banking industry until I became an employee of Erie County. I have been employed by The Erie County Auditor's Office for close to 15 years as an Accounts Payable Clerk. During that time I have had the pleasure of working under 4 different Auditors. I have been happily married to my husband Bob for 23 years. We have three beautiful children together: Nick who is 18 and a graduating senior, Mackenzie-our only daughter-is 11 and in the 5th grade, and our youngest Zach who is 10 years old and in the 4th grade. We reside in Perkins Township where our kids attend Perkins schools. My husband is also employed by the county and together we have over 35 years of service to Erie County!!



Toni Fritz

I graduated from Seneca East High School in 1993 where I then attended Terra Community College and graduated in 1995 with my Associates Degree in Auto Cad and Architecture. I began my career in Erie County as a draftsman for the Engineers office. After 7 years in Tax Map I transferred into the Auditor's office where I have worked under 4 different Auditor's. I currently am responsible for all the CAMA input, CAUV program, manufactured homes, Geodatabase, Land Bank, Real Estate Transfers and am a key player in rolling out the new paperless reappraisal system for the upcoming Triennial appraisal. I have been married to my husband Matt for 15 years and we have two kids Victoria who is 12 years old and Caden who is 8 years old. They keep us on our toes by participating in as many sports as their schedules allows!

TEAM-WORK: (noun)

Cooperative or combined effort of a group of persons working together as a team for a common cause.



Erie County Board of Revision

FILING A COMPLAINT AGAINST YOUR PROPERTY VALUE

- ◆ The hearing is **YOUR** opportunity to present evidence and testimony that support your opinion of your property's estimated market value.
- ◆ The Board **CANNOT** make an informed decision based on opinions, hearsay, and non-verifiable information.
- ◆ **“Arm’s Length”** sales of properties similar to the property under complaint from your neighborhood or in a similar neighborhood, and that sold within the last 3 years **are acceptable**. A distressed sale, such as a Sheriff, foreclosure or auction is **NOT** an acceptable sale.
- ◆ Listings of properties that are for sale are **NOT** evidence of market value.
- ◆ A property appraisal created specifically for the Board of Revision hearing by an Ohio Certified Appraiser or an Ohio Licensed Appraiser **MUST** illustrate the property's market value on January 1 of the tax year.
- ◆ Appraisal must be submitted to the County Auditor **at least 5 days prior to scheduled hearing**, and the appraiser **must appear** at your hearing to testify about the facts in his/her appraisal.
- ◆ The appraised value of a property can vary greatly depending on the purpose for which an appraisal was prepared:
 1. **mortgage appraisal**-a mortgage appraisal may not reflect fair market value as defined by Ohio laws because of bank's loan underwriting
 2. **insurance appraisal**-an appraisal prepared for an insurance company typically includes only the home's value, and not the value of the land.
 3. **home equity appraisal**-an appraisal for a home equity loan is based upon the bank being able to recoup the money they will be lending if the loan goes into default. Therefore, it is not acceptable as evidence for a Board of Revision hearing.
 4. **Board of Revision market value appraisal**-prepared specifically to illustrate the property's market value on January 1 of the tax year creates a level playing field upon which the Board of Revision may make their value decision.
- ◆ **Items that will NOT be accepted as evidence of value include:** newspaper/magazine/internet articles; letter from a Realtor or auctioneer giving an opinion of value; one-page appraisal; opinion of value from broker; real estate listings of property being offered for sale; sales of properties that sold by foreclosure, Sheriff's sale, auction, a bank or mortgage company, an REO sale, a property trade or a sale between relatives..
- ◆ **REMEMBER: If you will be submitting an appraisal as evidence, the appraiser MUST appear at your hearing to testify about the facts of the appraisal!**

DTE FORM 1 (Revised 1/2002) (BOR NO. 5715.13, 5715.19) DATE RECEIVED _____

COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY
ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION
READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM
ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR _____ ORIGINAL COMPLAINT
COUNTY _____ COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

1) Owner Of Property	Name _____ Street Address, City, State, Zip Code _____		
2) Complainant if not owner	_____		
3) Complainant's agent	_____		
4) Telephone number of contact person	_____		
5) Complainant's relationship to property if not owner	_____		
If more than one parcel is included, see "Multiple Parcels" on back.			
6) Parcel number from tax bill	Address of property	PLEASE SUPPLY	
		PHONE NUMBERS	
		(HOME)	
		(WORK)	

7) Principal use of property: _____

8) The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero in column D.

Parcel Number	Complainant's Opinion of Value			
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)	Column C Current Tax Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Column B minus Col. C)

9) The requested change in value is justified for the following reasons: _____

10) Was property sold in the last 3 years? Yes No Unknown If yes, show date of sale _____ and sale price \$ _____; and attach information explained in "Instructions for Questions 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date _____ and total cost \$ _____.

13) Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on the attached sheet. See ORC 5715.19(a)(2) for a complete explanation.

The property was sold in an arm's length transaction. The property lost value due to a casualty.

A substantial improvement was added to the property. Property's occupancy changed by at least 15%

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date _____ Complainant or Agent _____ Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____.

The filing of this complaint does NOT preclude timely payment of taxes. If Highlighted Sections are left blank, your complaint could be dismissed.

Notary Public _____

[Print Form](#) [Reset Form](#)

INSTRUCTIONS FOR COMPLETING FORM

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the Board of County Commissioners, the County Prosecutor, the County Treasurer, the Board of Township Trustees of any township with territory in the county, the Board of Education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

TENDER PAY: If the owner of a property files a complaint against the valuation of that property, then while such complaint is pending, the owner is entitled to tender to the County Treasurer an amount of taxes based on the valuation claimed for such property in the complaint. NOTE: If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership, and (3) form a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: Valuation complaints must relate to the total value of both land and building. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls, and detailed income and expense statements for the property.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

INSTRUCTIONS FOR QUESTION 10: If property was sold in that last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

NOTICE: R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio Court of Appeals, the Board of Tax Appeals and many County Boards of Revision have been dismissing complaints filed by those individuals. If they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

Return completed form to your County Auditor

NATIONAL WEIGHTS & MEASURES WEEK MARCH 1-7 2015: *On the Path to Tomorrow*

In our Weights and Measures world, a 99-cent packet of Chips Ahoy should cost 99 cents, a 300-pound hog truly should be 300 pounds, 5 gallons of fuel should equal 5 gallons and a 40-ton truck of stone should be nothing more, nothing less. A weights and measures inspector brings order to our chaotic and technical world. For more than 20 years Jeff Fantozzi, Weights and Measures Inspector for Erie County Auditor's Office, says: "My job touches everyone's life in Erie County," we check package meats and cheeses; check the price of retail items in Erie County for Auditor Richard Jeffrey, me, and more importantly you. "Weights and Measures Inspectors provide equity in the marketplace."

Weights and measures inspectors, usually unheralded civil servants, are tipping their scales a little more brightly this week in celebration of National Weights and Measures Week. True, it's not quite the Fourth of July, but for those who spend their days hunched over scales, scanners, receipts and 5-gallon test measures, it's a brief moment of glory. "There's not a public agency that does more for consumers than Weights and Measures, without any recognition. We're involved in people's everyday lives, and they probably know nothing about us."

Every county in Ohio, and every state in the country, has weights and measures inspectors, a government service that dates from the 18th century. The inspector's job, in essence, is to make sure scales used in commerce are accurate, based on international standards. In the 21st century, that means checking that a gallon of gas dispensed at the corner gas station is really dispensing 1 gallon. It means checking grocery check-out scanners to ensure that items are weighed accurately, prices reflect those that are advertised, and the cash register is adding correctly. In rural areas, it means weighing livestock and crops. In cities it means checking scales and meters. Inspectors weigh everything from the tiniest jewel to shipping cargo of 80,000 pounds or more.

In Erie County, Inspector Jeff Fantozzi conducts unannounced, random checks on each of the county's 2,368 scales, scanners, meters and pumps annually. If he finds a problem, he places an "Out of Order" sign on the device and gives the owner 7 working days to fix it. Happily for consumers in Erie County, most devices are accurate. Inspectors have to pass 20 exams to receive their certification and maintain their Continuing Education Credit hours yearly. This year Erie County was recognized for the fulfillment of the Ohio Training Program requirements for Weights and Measures personnel 2015-2018.



AREAS OF TRAINING COMPLETED

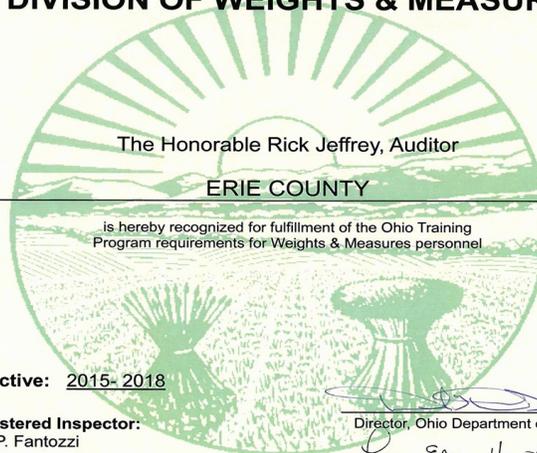
History of Weights & Measures
& Measures Administration
Weights & Measures Law

Book 44:
General Code
& Vehicle Scales
Motor Fuel Dispensers
Gasoline Tank & LPG Meters
Weighing Animal & Livestock Scales
Measuring Length & Distance Devices
Milk Tanks

Book 133
Scales Labeled by Weight,
Volume & Count
Scales Labeled by Area, Length &
Mass
Packaging & Labeling
Applications

Program Courses:
Weights & Measures Regulation
Handbook 44
Introduction to Electronics
Digital Computing Scales
Automated Capacity Scales
Gasoline & Axle-Load Scales
Motor Fuel Dispensers
Gasoline Tank Meters
Package Checking
Weighing Scales
Weighing Scales
Metric Testing

OHIO DEPARTMENT OF AGRICULTURE DIVISION OF WEIGHTS & MEASURES



The Honorable Rick Jeffrey, Auditor
ERIE COUNTY

is hereby recognized for fulfillment of the Ohio Training
Program requirements for Weights & Measures personnel

Effective: 2015- 2018

Registered Inspector:
Jeff P. Fantozzi

Director, Ohio Department of Agriculture
Frank Elson Houston
Chief, Division of Weights & Measures

ELIMINATION OF THE 10% AND 2 1/2% ROLLBACKS FOR NEW LEVIES

We have received numerous calls from taxpayers inquiring why the 10% rollback and the 2 1/2% owner occupancy credits do not calculate out to those percentages on their tax bill. There was a change in Ohio law enacted by HB59 in July 2013: the abovementioned rollbacks will no longer apply to additional (new), replacement levies or the increase portions of renewal levies passed after the August 2013 election. What this means for the taxpayer is they will pay 100% of those levies with no credit given for the 10% rollback or the 2 1/2% owner-occupancy credits.

The rollbacks will continue to apply to levies passed at elections through and including the August 2013 election, renewals of any of those levies, inside millage to the extent they appeared on the 2013 tax list, and to existing school emergency levies. These levies remain qualified for the rollbacks.

Because each taxing district will now have levies that qualify for the rollback and some that will be "non-qualifying", the State Department of Taxation will make adjustments to tax rates and the credits will no longer be a simple calculation of 10% or 2 1/2%. The credit will be slightly less than those percentages and as new levies are passed the credit will decrease: Example-if you live in the City of Sandusky, the credit for tax year 2014 for the rollback is 9.8954% and the owner-occupancy credit is 2.4738%.

The Treasurer's tax bills also reflect a new name for each credit: the 10% rollback is now the "**non-business credit**" and the 2 1/2% credit is now the "**owner-occupancy credit**".



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DEADLINES:

FILING A COMPLAINT AGAINST VALUATION (BOARD OF REVISION)

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

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.

Please note for any taxpayer, Auditor or local government official, the County Financial Reports are posted on our website