

A PEEK INSIDE THE AUDITOR'S OFFICE

Issue 14

December 2019

ERIE COUNTY AUDITOR NEWSLETTER

End of the year thoughts from our Auditor

2019 is fast coming to a close. It was an exciting and busy year. The most important and significant honor bestowed on the County was recognition by the Auditor of State for Excellence in Financial Reporting with Distinction. The County has never been so recognized and we are in elite company, there are less than 10 Counties in the State of Ohio so distinguished. We have been close for several years but this year we "raised the bar" and credit goes to the Accounting Staff in the Auditors Office lead by Brenda Hurst and her staff: Janice Baum, Tammy Senish, Jean Siesel, Robin Reed, Holly Printy, with assistance from Chief Deputy John Rogers.

2018 was our revaluation year, and in a revaluation year we had a total of **204 Board Of Revision** Value challenge cases filed, the breakdowns is as follows:

- Total cases heard-95 (1st hearing 04/22and final hearing 08/01)
- Settlements-81
- Withdrawn-26
- Dimissed-2
- Decisions accepted-79
- Decisions appealed-16
- **TOTAL-204**

This process continues to improve as noted in 2013 following our 2012 Revaluation we had 505 cases filed, just six years later we are consistently around 200 total cases filed.

In addition, our Real Estate Staff inspected 1,165 new construction permits in the County.

Transfers in the County totaled 2,955 and through November 2019 have generated \$1,095,000 for the General Fund of the County.

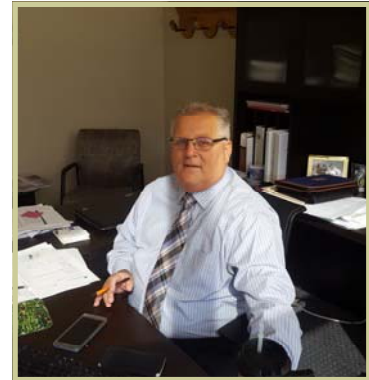
The County has see significant new construction: Mucci Farms continues to grow and complete their footprint; Sports Force II-Indoor Basketball, Volleyball Cheer-leading and Wrestling Complex with a state of the art Sport Medicine Complex (run by Firelands Regional Medical Center) slated to open by 12/31/2019; and the 250 Corridor growth continues with the addition of Penn Station/Tofts Ice Cream Parlor, Ashley Furniture, Golden

Corral, Culvers and Chick-fil-A.

Looking to the future, 2020 will see some interesting challenges. Things we are looking to complete:

- We are in the final stages of implementing an E-filing process with the Recorders Office to take warranty deed, death certificates and easements.
- Once we receive the stickers from the State of Ohio, we will be completing a task given to us by recent Ohio Revised Code changes, defining the breakdown of taxes on a gallon of gasoline or diesel fuel. In the next 12 months, stickers or notices are required at all facilities dispensing fuel, either on their graphic displays at the pump, on the door or on the pump itself.
- We are excited to implement an upgrade to our current website, making it more user friendly and easier to navigate. We will be hosting meetings in the 1st quarter of 2020 to unveil what we have done so far and to see additional input to ensure a smooth transition from the current to the new website.
- We are in the final stages of implementing a new solution that, with minimal cost, provides a mobile appraisal app, a desktop review app and a quality control app that collectively improves the workflow and create efficient processes to provide a better property valuation product. With a small and highly skilled staff, this technology allows us to focus our energies on keeping accurate and current property information, which produces fair and equitable market valuations for the properties in Erie County. This project is also a significant step in our three year process to move as much of the valuation process in-house. Our intent is to attempt the triennial update with over site by an outside appraisal firm but handle the bulk of the work internally. This is an exciting change because it signals that the Real Estate Staff owns the process and will significantly reduce the contract expense related to the revaluation process.

Finally, the Nexus Pipeline continues to provide the Auditor Staff and School Treasurers with challenges. In October 2019 values for the collection year 2020 were submitted to the Tax Commissioner. Although the numbers were from Nexus themselves, we were notified they were appealing their original submission. My position



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to all potential entities that might benefit from the additional revenue to be cautious and do not spend the money until we see the checks. This latest appeal puts the value about 9% under the value Nexus used to sell the residents of the county on this project. It still represents a sizeable increase in revenue specifically in the Edison and Margaretta School Districts. We just don't know the amount yet, this appeal process may take several months to sort out. We will continue to keep the affected parties informed as we get information, until it is certain, this money should only be used on one-time Capital Projects and not put into the general funds or used to pay operating costs. The risk is too great.

Merry Christmas and Happy New Year from the Auditor's Office. Take some time in this season to do something for a County Resident that has no one to share this wonderful time of year with. The truest pleasure is in giving with no expectation of receiving.

Changes to Lodging Tax Filings

During 2019, our staff implemented an on-line reporting and payment system to deal with Lodging Tax Filings. This software allows the owners to pay online for all the lodging taxes and for our staff to settle the money out to the appropriate taxing district, LESI board and County Commissioners. Previously this was a paper system done by hand. With the addition of Transient rental taxes as mandated by the Erie County Commissioners, owners paying taxes has increased from 81 hotels in 2018 to almost 290 lodging establishments paying taxes in 2019. One change we have made for collection year 2020 is revising the due date from the end of the following month to the 15th of the month. The new schedule is as follows:

Monthly filers for January 2020 now due February 15th NOT February 29th.

Quarterly filers for the 1st Quarter ended March 31st now de April 15th NOT April 30th.



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