ISSUE 29 4TH QUARTER-END 2016

# The Due Diligence

The Coshocton County Auditor's Newsletter
Christine Sycks, County Auditor



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**GENERAL WEBSITE:** 

http://www.coshoctoncounty.net/auditor/ REAL ESTATE SEARCH WEBSITE:

www.coshcoauditor.org

FACEBOOK:

Please like us on Facebook to receive updates and important dates and deadlines from our office at:

https://www.facebook.com/pages/Coshocton-County-Auditors-

Office/684678204895125?ref=aymt\_homepage\_panel

**EDITED BY:** Chris Sycks **CONTRIBUTORS:** Jennifer Darr, Mindy Fehrman, Steve Oster, Chris Sycks, and Jeff Wherley.

PROOFREADERS: Deana Tumblin



### From the Desk of.... Chris Sycks, Coshocton County Auditor:

A Brand New Year!

I do admit that I get a certain little twinge of excitement as I prepare a brand new (completely blank)

calendar and I think about all the things that I can accomplish in the new year. I do, however, usually poke fun at New Year's Resolutions, resolving not to eat any bananas or resolving not to travel to Siberia in 2017. Both of these resolutions are shoo-ins, being that I dislike bananas and I have no desire whatsoever to tour Siberia. What can I say? I like to set myself up for success. Instead, I keep in mind what Miss Garnet Huff, my 4<sup>th</sup> Grade teacher at Sycamore Elementary, said, "Work until your better is best and your best is better!"

As I look forward to 2017 in the capacity of your county auditor, I also get that little twinge of excitement because of some new responsibilities and because of some changes and challenges that we will be facing.

On January 1, I take the position of President of the NE Ohio District in the County Auditor's Association. Part of my responsibilities will be to arrange and lead six district meetings throughout the year, to keep good communication lines open with state senators and representatives, and to appoint representatives from our district on various association committees. I will be serving again on the Legislative (see page 5) and the Property Tax and Valuation Committees. Both these committees keep a watchful eye on legislature that may affect local government, auditor's offices, or our own citizens. The latter committee specifically watches proposed laws or administrative changes that effect real estate records. This committee will report to the Legislative Committee on anything of interest, volunteer to contact legislators, talk to lobby groups, or provide testimony at hearings supporting or opposing bills.

A big part of my job as auditor is to assure good and efficient service to everyone who comes in to the office. My excellent staff is key in this, since they are the first ones our customers see. Even so, I continue to have an open-door policy for anyone who needs or wants to talk to me personally.

The regular office cycle continues to roll. At the time of this article, we have just received the effective tax rates and the bill calculation for next year will begin soon. New and renewal applications will be accepted for various tax reduction programs (see page 10). Records will be continually updated and accurately kept. Deadlines will be met and reports filed. Complaints will be addressed and information will be shared. People will retire and people will be hired. I will start my 31<sup>st</sup> year of public service. In all this, we will continue to strive for excellence and to make our 'better best and best better'.

My New Year's wish for all of you is that all your resolutions come true and that 2017 is chock-full of God's blessings. Until next time.

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#### October - December County Anniversaries with more than 20 consecutive years

David M. Selders 35 years Donald Stroup 33 years Barbara J. Powell 29 years Timothy L. Greer 26 years James C. Priest 26 years Rebecca J. Beiter 25 years Beth D. Walsh 25 years Ronda E. Barnes 24 years Trudy E. Corbett 24 years Nancy K. Foughty 24 years Scott D. Mast 24 years Douglas A. Schonauer 24 years Tracy L. Miller 23 years Donna S. Ryan 23 years **Beth Tumblin** 21 years Pamela D. Matz 21 years Jennifer E. Fry 20 years Sharon K. Thomas 20 years

### Protect Your Social Security Number

If someone steals your Social Security number, they can use it to get other personal information about you, including your bank or credit information. They can use this information to open bank or credit card accounts, file taxes, or make new purchases in your name. Someone can steal your Social Security number by:

- Stealing your wallet, purse, or mail;
- Obtaining personal information you provide to an unsecured site on the Internet (https indicates a secure site);
- Rummaging through your trash; or
- Posing by phone or email as someone who needs information about you.

To minimize the risk of identity theft, keep your Social Security card and any other documents that show your Social Security number in a safe place. Do not carry your Social Security card or other documents with you that display your number unless you need them.

For more info and reporting links go to <a href="http://blog.socialsecurity.gov/protecting-your-social-security-number-from-identity-theft/">http://blog.socialsecurity.gov/protecting-your-social-security-number-from-identity-theft/</a>

### Payroll Page

### PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:

### Hired by the County Sheriff:

on 09/21/2016 Ginny S. Mizer. on 11/17/2016 Wade D. Garrett.

### Hired by Hopewell (Board of DD):

on 09/23/2016 Stephanie Spang.

on 10/17/2016 Shanya R. Demoss, Javanna L. Ramsey, & Julia L. Tomon.

on 11/10/2016 Karen R. Maloy & Tracy R. Weese.

on 11/15/2016 Christie I. Cutlip.

### Hired by District Health:

on 09/26/2016 Jesse J. Christmas.

### Hired by the Regional Planning Commission:

on 09/26/2016 Brooke S. Alverson.

### Hired by the Board of Elections:

on 10/12/2016 Jodi R. Shrimplin. on 10/13/2016 Sandra D. Jones. on 10/14/2016 Jeanie C. Bourg. on 10/17/2016 Mamie M. Guinther.

### Hired by Emergency Medical Services (EMS):

on 11/07/2016 William R. Barks, Jr., Cory J. Meyer, & Jordan W. Reigle. on 11/23/2016 Vaughn F. Steinmetz. on 12/21/2016 Iain N. Bonner

### Hired by Veterans' Commission:

on 11/21/2016 Zachary A. Miller.

### Hired by the Clerk of Courts:

on 12/19/2016 Barbara J. Karr.

### Hired by Job & Family Services:

on 12/19/2016 Kaylee A. Shalosky.

### Congratulations and Best Wishes to:

**Marcia L. Schmitt**, who retired October 31, 2016 from the Job and Family Services after more than 20 years of service.

**Herb L. Tidrick,** who retired November 11, 2016 from the Veteran's Services after more than 14 years of service.

**Trudy E. Corbett**, who retired November 22, 2016 from the Sheriff's Department after nearly 24 years of service.

**Janet S. Mosier**, who retired December 31, 2016 as Clerk of Courts after more than 23 years of service.

**Just a reminder:** We hope to have W2s with the January 27<sup>th</sup> paychecks, however, if they are not ready, county employees will receive their W2s no later than January 31<sup>st</sup> as the law requires.

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### **Upcoming Dates & Deadlines**

- Jan 1 -HAPPY NEW YEAR!
  - -Statutory lien date for tax purposes
- Jan 2 –Offices closed in observance of NEW YEAR'S DAY
  - -(on or about) 'Certificate of the Total Amount From All Sources Available For Expenditures and Balances' due at Auditor's Office from Townships and Municipalities
  - First day to file Current Agricultural Use Value (CAUV) applications
  - -Avoid THEN & NOWs by opening up purchase orders for all contracts or by opening one blanket purchase order in each expense account
- Jan 9-Fixed Asset and Supplies & Materials
  Inventories due at Auditor's Office
- Jan 10–SWCD's Farmer's Breakfast "Regional Planning Land Splits", (Edie Ryan's 7:30 a.m.)
- Jan 11–County bill run (vouchers due 1/3)

  –Beat the Winter Blahs Series OSU

  Extension (see ad page 7)
- Jan 13-County pay date (due 1/6)
- Jan 16-MARTIN LUTHER KING DAY Offices Closed
- Jan 20–School SFY 18 Budgets due at Auditor's Office
- Jan 21–Health, Safety & Wellness Expo, Kids America (see ad page 9)
- Jan 22–"Playground of Color" exhibit opens, JH Museum, Roscoe (thru 3/26)
- Jan 25-County bill run (due 1/17)
- Jan 27-County pay date (due 1/20)
- Jan 28– "Beer, Bourbon, & Bites" fundraiser, JH Museum
- Jan 31–Non-Contributing List due to OPERS

  –Federal Financial Assistance (Grants)
  - Forms due at Auditor's Office

    -Capital Leases Forms due at Auditor's
    Office
  - -Last day to buy Dog Tag or Kennel License without penalty
- Feb 6–County Budget Commission (2-4 p.m.) to review SFY 18 school budgets
- Feb 8–County bill run (vouchers due 1/31)

  -Beat the Winter Blahs Series OSU

  Extension (see ad page 7)
- Feb 10-County pay date (due 2/3)
- Feb 11-Chocolate Extravaganza (Career Center)
  - -Sweetheart Big Band Dance (Lake Park Pavilion)

(Continued, next page)

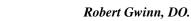
# Spotlight on. . . COSHOCTON COUNTY CORONER

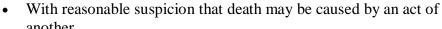
Coshocton County is served by Robert Gwinn, DO as our Coroner. The coroner is an elected position and requires an Ohio-licensed physician.

In addition, the coroner is required to complete 32 hours of continuing education at programs sponsored by the Ohio State Coroners' Association during each four-year term.

Ohio Revised Code (§ 313.12) requires the following types of deaths be reported to the Coroner:

- Persons with no regular physician
- Sudden death
- Unusual death
- Suspected suicide
- Death from recent or old injury





The Coroner assures that an autopsy is performed when necessary or requested, often contracting with other county coroners for the service. A Coroner's Report is prepared for each death. This report is a public document that contains identifying information, place of death, manner and cause of death, complete toxicology report and a summary of the significant findings of the autopsy, if performed.

Although the Coroner completes the death certificates on Coroner cases, these death certificates are filed by the funeral home with the appropriate health department. A death certificate is completed a few days after death occurs. If possible, the initial death certificate is completed with the cause of death and manner of death. Occasionally a pending death certificate is issued if there is insufficient information at the time of autopsy to make a proper judgment. When toxicology results, microscopic slide examination and further investigative information are available, a supplementary death certificate will be issued with a cause of death and ruling. The next of kin of the deceased is notified when the supplemental certificate is sent to the appropriate Board of Health.

The County Coroner, or his designee, is also the only person with authority to issue an order for removal or disturbing of a deceased person or his or her effects (§ 313.11)

An interesting bit of information not widely known is that the coroner can step in as county commissioner. According to § 305.03, if two county commissioners are absent and have filed a physician's certificate, the county coroner, in addition to performing the duties of coroner, shall serve as county commissioner until at least one of the absent commissioners returns to office or until the office of at least one of the absent commissioners is deemed vacant and the vacancy is filled.

Dr. Douglas Virostko and Phlebotomist Donald Stroup assist Dr. Gwinn with his duties as Coroner. The Coroner has no dedicated office, but can be reached by mail at PO Box 1542, Coshocton, OH 43812, Phone - (740) 295-7382, or email <a href="mailto:robertgwinn@coshoctoncounty.net">robertgwinn@coshoctoncounty.net</a>



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### Upcoming Dates & Deadlines (continued)

Feb 14–SWCD's Farmer's Breakfast "Rural Security-Protecting Your House & Farm", (Edie Ryan's 7:30 a.m.)

Feb 19–Coshocton Community Choir Winter Pops Concert Featuring the Cardinal Chorale (3 p.m. Presbyterian Church)

Feb 20-PRESIDENT'S DAY - Offices Closed

Feb 22-County bill run (due 2/14)

Feb 24-County pay date (due 2/17)

Feb 25–3-Rivers Bluegrass, Village Inn & Suites 6 p.m.

Mar 1 –District Health 2015 Budgets due at Auditor's Office

Mar 1&2-Tiverton Institute

Mar 1-7-National Weights & Measures Week

Mar 6- Last day to file CAUV Initial or Renewal Applications

Mar 8–County bill run (due 2/28)

-Beat the Winter Blahs Series OSU

Extension (see ad page 7)

Mar 10-County pay date (due 3/3)

Mar 19-'Veggie 101' OSU Extension 622-2265

Mar 14–SWCD's Farmer's Breakfast "Agri-Tourism", (Edie Ryan's 7:30 a.m.)

Mar 22-County bill run (due 3/14)

Mar 24-County pay date (due 3/17)

Mar 25–3-Rivers Bluegrass, Village Inn & Suites

Mar 31–Last day to file Board of Revision Complaint Form

### **Hopewell School Earns 5 Star Rating!!**

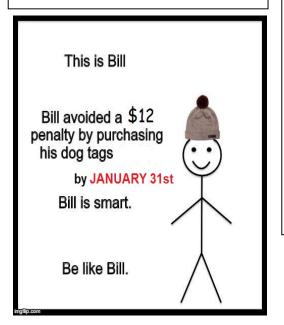
Submitted by Steve Oster, Superintendant

Hopewell School was awarded a 5 Star rating for the Step Up to Quality (SUTQ) program through the Ohio Department of Education. "SUTQ recognizes and promotes learning and development programs that meet quality program standards that exceed licensing health and safety regulations. The program standards are based on national research identifying standards which lead to improved outcomes for children" (ODE <a href="http://jfs.ohio.gov/cdc/stepUpQuality.stm">http://jfs.ohio.gov/cdc/stepUpQuality.stm</a>).

Shannon Shontz, Director of Education, states, "We have been working very hard for the past 2 years preparing for our Step Up to Quality review. My preschool teachers, classroom assistants and I attended over 15 hours of SUTQ approved trainings last school year in addition to our regular professional development. Overall I feel that the process has enhanced our preschool program, and we are seeing excellent results in the classrooms."

The Step Up to Quality rating system focuses on the following four domains: learning and development, administrative and leadership practices, staff qualifications and professional development. Staff are required to submit supporting documentation for several areas under each of these domains. This information is then reviewed and a projected score is determined. You do not receive an official score until the onsite visit is completed. The onsite visit at Hopewell School took place on November 2<sup>nd</sup>. The representative from the Ohio Department of Education spent 6 hours in the building reviewing records, interviewing staff, observing in the classrooms and looking at documentation. At the conclusion of the visit, she shared that a 5 star rating would be recommended for Hopewell School.

The preschool staff at Hopewell School plans to continue to put forth 100% effort in order to sustain this 5 star rating and provide the best services to all of the children in the building.





### FAIR-LY RECYCLED

Submitted by Jeff Wherley
Jeff Wherley, Coshocton County Recycling and
Litter Prevention Program
Director and Education
and Awareness Specialist,
spent lots of hours at the
fair this year. His time
was rewarded! Between
his stand on the back midway and the collections
from the Clearstream recycling containers, more

than 69 pounds of bottles and cans were collected and recycled during the week of the fair! Not only does this save the resources we have, but it also keeps the landfills from filling up so quickly. Jeff wishes to thank everyone who used the containers and were part of the solution. PAGE 5 THE DUE DILIGENCE

### **CAAO** Legislative Committee Update

County Auditor Chris Sycks serves on the Legislative Committee of the County Auditors' Association of Ohio (CAAO), working to monitor bills that may negatively impact local taxpayers and county government, suggest legislative proposals, and encourage policies which positively impact them. With the 131st Ohio General Assembly at an end, any bills pending passage when they finished will have to be re-introduced during the next year. Below are the most current updates on bills of interest that made it through the final lame duck flurry. Note that SB 235 became a "Christmas Tree" bill, so-called that several non-related items "decorated" it prior to the final version being passed before the Christmas break. The 132<sup>nd</sup> Assembly will start on January  $3^{rd}$ .

- HB 9 Tax Expenditure Review Committee. Creates a committee to review tax exemptions, excluding Real Property. Signed by Governor; effective date 3/19/2017.
- SB 232 Death-Designation Deeds. Amends law on transfer on death designations and affidavits concerning divorces and succession. Signed by Governor; effective date 3/13/2017.
- SB 235 Exempt increased value from property tax on developable properties for six years only, makes changes to unemployment laws, modifies laws governing state and local governments' authority and operations. Signed by Governor, with vetoes on line items regarding sports team carry-over and tax exemptions for digital and oil & gas items; effective date 3/27/2017.

"Be at war with your vices, at peace with your neighbors, and let every

new year find you a better man."

~Benjamin Franklin (1706-1790)



### **PROMOTIONAL WINDOW** SPACE AVAILABLE!

DO YOU HAVE AN EVENT, OFFICE, ORGANIZATION OR SPECIAL THEMED WEEK OR MONTH TO PROMOTE?

Space is available for displays in the Annex window. Please call 740-622-1243 and ask for Jackie or Donna for details and availability. (Sorry, no businesses or for-profit organizations)

### Special Customers Visit the Auditor's Office

During the first month of dog licensing, we had these furry customers bring in their people to purchase their tags. Pictured clockwise from upper left: Rudy (Robin Glasure), Cooper (Ann Nemeth), Peanut (Royce Emerson), Fluffy (Mr. & Mrs. Harry Lyons), Gracie (Peggy Stevens), Molly (Greg Williams), Daisy Mae (Ralph Denman), Maserati (Terry Wisenburg), Lucky (Ron Dickerson), Lizzie (Richard & Susanne Herrel), & Penny & Nikki (Claire,

Paul & Jinni Bowman).



















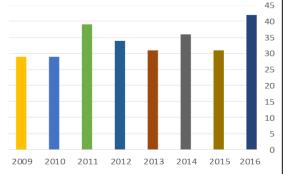


Tags are on sale until January 31st without penalty. PAGE 6 THE DUE DILIGENCE

## DRUGS AND THE IMPACT TO THE CHILD PROTECTION SYSTEM

Submitted by Mindy Fehrman, Director Coshocton County Job & Family Services

Coshocton JFS Foster Care Placements



Since 2003, Coshocton County has experienced a 55% increase in the number of children placed in foster care. Since January 2016, we have faced the following:

- 368 Intakes 43% were due to drug issues; 14% of the children were placed with kin within the first 45 days.
- 109 Ongoing cases 56% of these were/ are drug related; 30% of the children have been placed with kin and 67% of the total going caseload is court involved.
- 42 children have been in foster care this year with 67% of those parents having drug or alcohol abuse issues.
- Unlike other counties who are experiencing an increase in opioid abuse, the drug of choice in Coshocton is methamphetamine.

Our gross Foster Care costs have increased 150%, and net costs have increased 260% since 2010. While parents are in treatment programs, children need to be placed in safe and loving environments. Agencies focus on placing children with kin, but sometimes foster placement is necessary.

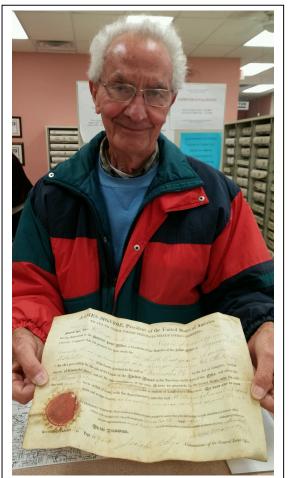
Coshocton County applied for, received and spent \$131,000 through Children Services Innovation Grants. Although this additional funding was welcome, it did not provide our county with the necessary funding to absorb the costs of an ever-increasing caseload and additional placements.

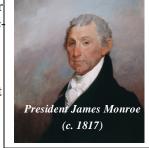
Locally, for the last fifty years, Coshocton County residents have supported child protection with a 1 mill property tax levy, generating just over \$500,000 annually. For many years, these funds adequately supported staff and foster care expenses. With expected placement costs of over \$800,000 in 2016, this local support falls very short of meeting the need in our community.

### "To All To Whom These Presents Come Greeting"

Article by Chris Sycks, County Auditor

This was the statement immediately below President James Monroe's name on the document brought into our office. Jim Hoffman visited the Auditor's Office in December with a historical document found among family papers. It was an 1818 Land Grant signed by President Monroe, the fifth president of the United States. The original owner of the land grant was William Norris, but





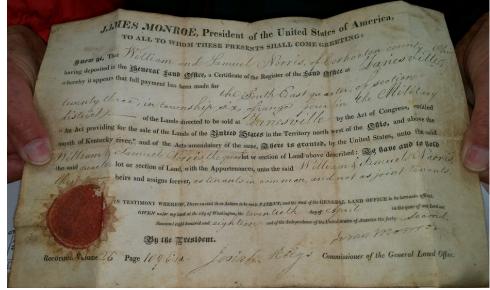
man's ancestors ended up with the property and the document. He was inquiring what the document was, the location of the land, and who should be contacted regarding

preservation.

Mr.

Hoff-

Sometimes the things I get to do in my office are remarkable. I am here to tell you that I was, to put it in my daughter's words, "Geeking Out" about this piece of history. I was so thrilled to be able not only to see it, but also to help get Mr. Hoffman's answers. I located the original tract on an 1896 plat map, and County Recorder Susan Turner confirmed that it was, indeed, a recorded document. Mr. Norris had done what needed done to protect his rights. After a couple photos, we sent Mr. Hoffman out with contact information for the Johnson-Humrickhouse Museum, the Coshocton Genealogical Society, and the Coshocton Public Library to inquire about preservation resources.



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### CAUV APPLICATIONS & TENANT FARMER FORMS GOING OUT

Article by Chris Sycks, County Auditor
Renewal applications for 2017 Current
Agricultural Use Value (CAUV) farms
are going out this month. All farms in
this tax reduction program MUST renew
every year to continue enjoying the tax
savings. Both renewal and new CAUV
applications are due by March 6, 2017 to
receive the savings for tax year 2017,
payable in 2018.

In addition, this year a letter went out in December to some of our large-scale farmers who not only farm their own land, but also rent fields from others. The letter requests acreage and gross income for each of the rented fields and the entire farming operation. This will be used to qualify the farms being rented. It is our hope that this will do away with multiple requests for information from several property owners renting out fields.

Call the Auditor's Office at (740) 622.1243 or visit the website at <a href="http://www.coshoctoncounty.net/auditor/cauv/">http://www.coshoctoncounty.net/auditor/cauv/</a> for any questions concerning the CAUV application or tenant farmer process.



### THE FACES OF COSHOCTON COUNTY HELP ME GROW

Submitted by Jennifer Darr, Central Intake Coordinator Coshocton County Help Me Grow



Front row, l to r: Heather Hosfelt-Grogro, Shana Miller, Deb Croft, & Renee Stein Back row, l to r: Jennifer Darr, Tami Brenneman, Tonya Fish, Rachel Murphy, & Debbie Blair

The Help Me Grow program has been in our community for quite some time and has served hundreds of families and children over the years! The first three years of a child's life are the building blocks for learning and development because the brain is 80% developed by age three. These first years last a lifetime!!!

The Help Me Grow program consists of a project director, service coordinators, central intake, home visitors, Early Intervention Specialist, Physical Therapist, Occu-pational Therapist and a Speech Therapist. Our team works together to provide the best possible services for our Help Me Grow Families in the comfort of their own home. Services are free, voluntary and designed with the family's concerns and goals in mind.

So what is Help Me Grow, and what do we do??? Help Me Grow offers two pro-grams to pregnant women and families with children ages birth to three. **Early Intervention services** are for children birth to age three with a developmental delay, concern of a delay, disability, or a medical condition likely to result in a delay or disability. Our therapists provide PT, OT and speech to children and families who are eligible or show a need for services. We always recommend that if you have a concern with your infant or toddler's development that you **refer early and don't wait!** The earlier services are provided the less chance that they will need services long term. Every child is unique, but when a child doesn't meet milestones like crawling, walking or talking, a little help can make all the difference.

<u>Help Me Grow Home Visiting</u> provides first time or expectant parents the information and support they need to be prepared for the birth of their child and provides ongoing education and support for families to maximize their child's health and development. We all know that being a new parent can be scary and that babies do not come with instructions. Our home visitors are there to help answer these questions and provide developmental info about early child growth and health.

You know your child best. If you have concerns or questions about development anyone can refer to Help Me Grow. When you contact us someone will help you find the best program for you and your family! Contact us at 740-622-1552 or find us on Facebook at www.facebook.com/Coshocton.Knox.HMG

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#### PROPERTY SALE TRENDS

Article by Chris Sycks, County Auditor The Ohio Association of Realtors reported a 7.8% increase when comparing October 2016 sales with October 2015 sales across the state of Ohio. In Coshocton, there were 84 fee sales in October in both 2015 and 2016.

So far in 2016, Coshocton has had 834 fee sales (through 12/15/16), or a 1.8% increase in the number of sales. The grand total purchase price to December 15, 2016, is \$85,938 million. This is down by approximately \$28 million due to several large-ticket sales in 2015: a \$10 and \$6.2 million, and two over \$2 million and five over \$1 million.

Coshocton County posts all property transfers and sales online at http://www.coshoctoncounty.net/auditor/realestate-transfers/

#### **COUNTY WEBSITE RESOURCES**

This column gives just a few items available on the County Website that may be helpful or of interest:

- Coshocton County Subdivision Regulations: http://www.coshoctoncounty.net/rpc/wpcontent/uploads/sites/22/2016/06/Su bdivision-Regulations.pdf
- Airport services: http://www.coshoctoncountyairpor t.com/services.htm
- County employees' safety policy: http://www.coshoctoncountv.net/sa
- Interactive Sexual Offender Registration information: http://www.coshoctoncounty.net/sa fety/
- Farm and conservation items offered for free or for sale: http://www.coshoctoncounty.net/s wcd/items-offered/
- How to set up a monthly payment plan for real estate or manufactured home taxes: http://www.coshoctoncounty.net/tr easurer/monthly-payment-plan/
- Veterans' benefits: http://www.coshoctoncounty.net/v eterans/veteran-benefits/
- Jury members FAO: http://www.commonpleas.coshocto ncounty.us/juryfaqs.php

The splash page of the county website can be found at:

www.coshoctoncounty.net

### **WEIGHTS & MEASURES WEEK MARCH 1-7**

Article by Chris Sycks, County Auditor Weights and measures inspectors' service to consumers and industry



United States but serves to protect buyers and sellers in every transaction. The County Auditor is the statutory sealer, charged with ensuring accuracy in all commercial-trade measuring devices. Jarrod Tipton (pictured above) is Coshocton

plays an essential role in our economy by protecting buyers and sellers in virtually all sales of goods in the United States. To recognize this vital element of our free market society, Weights and Measures Week is celebrated every year between the 1st and 7th of March.

This date is significant because it marks the signing of the first weights and measures law by John Adams on March 2, 1799. Since the first certifications, we have seen advancements from mechanical devices to highly sophisticated software-based weighing and measuring instruments.

The weights and measures inspector is perhaps the least known element of daily commerce in the



Testing equipment used for checking.

County's inspector, acting on behalf of County Auditor Chris Sycks. Weights and Measures Week serves as a reminder of the value that our society receives for a very small investment in Weights and Measures inspection programs. In 2016, approximately \$32,000 was

spent for wages, training, equipment, and supplies for this duty. When applied to the most current population statistics for Coshocton County,

this works out to be only \$.871/2 per year per citizen. What a deal!

Jarrod works hard to visit every gas pump at least once per year, as well as scales used in stores and for large weights. Any time a citizen is paying for something that has been weighed or measured by a device, an 'inspected and sealed' sticker (pictured to the right) should be on it. The month and years punched indicate when it was last inspected. When you see one of these seals on any device, you can be assured that you are getting your money's worth.



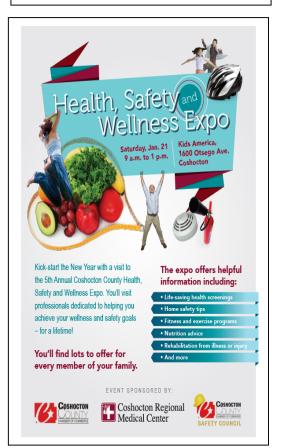
If there is a concern about any commercial scale or measuring device. please call the office at 740-622-1243 and ask for Jarrod or email him at iarrodtipton@coshoctoncounty.net

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### JANUARY 31 LAST DOG TAG DAY WITHOUT PENALTY

Article by Chris Sycks, County Auditor Ohio R.C. 955.05 requires every person who is the owner, keeper, or harborer of a dog to register his or her dog with the County Auditor by the 31st of January. The fee is \$12 for a one-year tag and \$60 for Kennel Tags. If the deadline is missed, penalties double the cost of the tags. If the dog owners cannot make it into the County Auditor's Office during regular office hours, they can also purchase their tag at Buehler's Foods, Coshocton's Animal Shelter, Woodbury Outfitters in Coshocton, and at TMK in New Bedford for an additional \$.75 fee. Tags can also be purchased online using a debit or credit card (for an additional \$2 fee) at https://www.doglicenses.us/OH/Coshocton/ or by mail by sending the fee, dog information (age, gender, color, breed, etc.) and a self-addressed, stamped envelope to the Coshocton County Auditor's Office at 349 Main Street, Coshocton, OH 43812.

Not only is it the law to have all dogs registered with the county, it protects owners and their pets. If a dog is found with a tag attached to its collar, and the auditor's office or dog warden is contacted, we are able to give owner information and get that puppy back home.



### **TY 2015 BOR Appeals Update**

Article by Chris Sycks, County Auditor

Ohio Revised Code Section 5715.02 establishes the Board of Revision (BOR) for the taxpayer to have process to challenge the value set on his or her property for tax purposes. The Board consists of the county treasurer, auditor, and one commissioner. Taxpayers can appeal the BOR's decision at the Ohio Board of Tax Appeals (BTA) or the Common Pleas Court (CPC). Of the 216 appeals considered, there were 35 decisions appealed. Following is an update of the appealed cases.

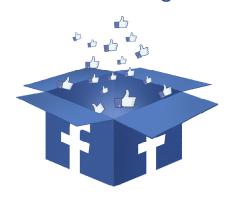
Owner/Parcel R	Requested Value	BOR Value (	Change in Annual Tax
21 cases filed by RVLSD BTA remanded to BOR for heart	to equal sales ings. BOR Hearings	Dismissed scheduled 1/26/17 i	varies beginning at 8:30 a.m.
ROSS/0380000043402 et al Scheduled 4/4/2017 at BTA	0	107,640	\$ 1,571
W LAF TOWNHOMES/020000010 Scheduled 3/22/2017 at BTA	7900 550,000	1,375,040	\$13,615
WODA/0350000020303 (Two Cases) Scheduled 3/21/202	1,173,000 17 at BTA	3,156,500	\$29,147
CHASE BANK/0430000089700 Scheduled 3/29/2017 at BTA	) et al 1,312,720	1,690,260	\$ 8,130
BOB EVANS/044000000830 Scheduled 3/14/2017 at BTA	03 450,000	727,280	\$ 4,163
SETON/0350000010501 et a (Two Cases) Scheduled 3/29/202		1,955,730	\$17,540
C L TOO/0430000026400 et Scheduled 2/27/2017 at BTA	al 77,500	235,600	\$ 3,405
ISACON/0430000383600 et Scheduled 3/20/2017 at BTA	al 143,500	361,830	\$ 3,832
UNGUREAN/0430000652800 Scheduled 3/20/2017 at BTA	) et al 310,834	472,050	\$ 2,830
DARR/0420000006700 Scheduled 1/4/2017 at CPC	reinstate CA	AUV Dismissed	d \$ 1,527
POTTER/0370000036900 Scheduled 1/4/2017 at CPC	23,370	43,080	\$ 428
NULEAF/0430000640800 Scheduled 1/6/2017 at CPC	300,000	320,000	\$ 430

**2016 Tax Year Board of Revision:** The Ohio Department of Tax Equalization has approved Coshocton County's 2016 tax year total taxable value (35% of market value) in the amount of \$801,645,050. Records are available for public inspection during regular office hours. Individual property values can also be viewed online at <a href="https://www.coshcoauditor.org">www.coshcoauditor.org</a> using parcel number, address, or owner's name.

Board of Revision Complaints can be filed for 2016 but must be received no later than March 31, 2017, if you feel your market value is too high. Information and forms regarding this process can be found at <a href="http://www.coshoctoncounty.net/auditor/board-of-revision/">http://www.coshoctoncounty.net/auditor/board-of-revision/</a>

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# County Auditor's Office Facebook Page



At the time of this article, we were at 598 'Likes' on our page and just 17 'Likes' away from the Vinton County Auditor's page. We are hoping to reach 600 by the end of 2016 so we can shoot for 700 in 2017!

Please like us on Facebook to receive updates and important dates and deadlines from our office at:

https://www.facebook.com/pag es/Coshocton-County-Auditors-Office/684678204895125?ref=ay mt\_homepage\_panel

### **LEGAL NOTICE**

In compliance with Section 5715.17, Revised Code of Ohio, the County Board of Revision has completed its work of reviewing Coshocton County tax valuations for the current year, and they are open for public inspection in the County Auditor's office. Complaints against new valuations can be filed after DTE approval and before March 31 and will be heard by the Board of Revision in the County Treasurer's office by the end of July as per hearing notices sent by certified mail.

Receive DUE DILIGENCE electronically by Emailing:

chrissycks@coshoctoncounty.net

### **Real Estate Tax Reduction Programs**

Article by Chris Sycks, County Auditor Property taxes support essential local government services, from schools to clear township roads and from deputy patrols to social services. While the law is set up that taxation is fair and equitable so that each citizen pays his or her fair share, the law also allows the reductions to the tax bill listed below. Please review to see if any may apply to your tax bill. More information is available online by going to the link included with each program, and all our on-line forms are available at <a href="http://www.coshoctoncounty.net/auditor/online-forms/">http://www.coshoctoncounty.net/auditor/online-forms/</a>

Homestead: (average savings of \$300 to \$400 per year) Must own and live in your home as of January 1 of the tax year. Must be 65 or older anytime during the year or be totally and permanently disabled as of January 1, and Ohio Adjusted Gross Income must be \$31,800 or less. Owners may apply in the Auditor's Office at any time as there is no application period. http://www.coshoctoncounty.net/auditor/homestead/ Veteran's Disability Homestead: (average savings of \$600 to \$800 per year) Must own and live in your home as of January 1 of the tax year. Available to honorably-discharged veterans with 100% service-related disability or individual unemployability. Owners may apply in the Auditor's Office by completing the form and presenting a copy of the letter from the U.S. Department of Veterans Affairs documenting the disability rating, along with a copy of the veteran's DD214. May apply at any time as there is no application period. http://www.coshoctoncounty.net/auditor/homestead/ Owner-occupied 2 ½ % Reduction: (savings of 2 ½% of taxes on home, garage and 1 acre or lot) Must own and live in your home as of January 1 of the tax year. Owners may apply in the Auditor's Office at any time as there is no application period. http://www.coshoctoncounty.net/auditor/2-5-tax-reduction/

Current Agricultural Use Value (CAUV): (average savings of 80% of the taxes on qualifying acreage) Farms must be raising an agricultural product with profit in mind. Commercial timber and certain set-aside or reserve programs also qualify. There is a \$25 initial application fee; renewal applications have no charge. Owners may apply in the Auditor's Office and renew between the first Monday of March and the First Monday of January each year. <a href="http://www.coshoctoncounty.net/auditor/cauv/">http://www.coshoctoncounty.net/auditor/cauv/</a> Ohio Forestry Tax Law (OFTL): (average savings of 45% of the taxes on enrolled acreage) Forestland must be 10 or more contiguous acres (home sites and other building sites excepted) and not less than 120 feet wide, must include a certain number of commercial species such as oak, hickory, maple, beech, cherry, walnut, yellow-poplar, pine, etc. Forestland must be accessible for management and boundary lines must be clearly marked. Owner applies for this through ODNR and follows guidelines set up by the law and a forestry management plan, which will be provided by ODNR. Application fee is \$50 and may be filed any time during the year by contacting Coshocton County's regional forester, Adam Komar via email at adam.komar@dnr.state.oh.us or phone at (740)-674-4035. http://www.coshoctoncounty.net/auditor/foresty/

<u>Property Record Monitoring:</u> in addition to the above tax reduction programs, owners should also monitor their property records at <a href="https://www.coshcoauditor.org">www.coshcoauditor.org</a> to assure the characteristics are up to date. Any new construction <a href="http://www.coshoctoncounty.net/auditor/new-construction/">http://www.coshoctoncounty.net/auditor/new-construction/</a> or demolition of property <a href="http://www.coshoctoncounty.net/auditor/destruction/">http://www.coshoctoncounty.net/auditor/destruction/</a> should be reported to the auditor's office to make sure taxes are being charged correctly.