

The Due Diligence

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



Inside This Issue:

From the Auditor's Desk.....1
 County Payroll News.....2
 Dates & Deadlines, Spotlight on the
 County Engineer's Office.....3
 Auditor Sycks Receives Award.....4
 Dave Dilly Inducted Into Veterans' Hall of
 Fame.....5
 National Certification for Juvenile Court
 Staff, Lori Gress is New Deputy Clerk of
 Courts, DD Board of DD News.....6
 AOS 'Pocketed Payments' Report, Free
 Family Law Clinics.....7
 Erma Downer Retires, Court Expands Pro
 Se Legal Services with Capital U.....8
 Board of Revision Updates, CAUV
 Changes, CAUV Conservation.....9
 Furry Customers, Poster Contest
 Winners.....10
 Wes Tubbs Retires.....11
 Dustin Gregory Hired by Auditor, County
 FHI Report, Weights & Measures
 Week.....12

CONTACT INFORMATION

COSHOCTON COUNTY AUDITOR

Christine Sycks, Coshocton County Auditor
 Courthouse Annex 349 Main Street
 Coshocton, OH 43812 (740) 622-1243
 auditor@coshoctoncounty.net

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: Jim Barstow, Kelly Bratton, CAAO, Brittany Coon, Camila Graham, Doug Schonauer, Tammy Smith, Chris Sycks, Fred Wachtel, and David Yost

PROOFREADERS: Deana Tumblin



From the Desk of....

**Chris Sycks, Coshocton
 County Auditor:
 Review and Resolve...**

I learned a long time ago not to set myself for a fall with the typical New Year's Resolutions – exercise more, clean out the garage, save more money, etc. Each year, however, I do review the past year and see what areas need attention. I always have personal aspirations, as well as professional goals and ideas that I keep private until they are accomplished. Some of these are written, but most are just swirling around in my mind.

My wonderful parents (Christopher & Sara (Kanuckle) Neace) raised me to treat others well and to do what was right. At Sycamore School, my fourth grade teacher, Miss Garnet Huff always told us, "Work to make your better best and your best better." I believe I have followed all their advice and that they all would be pleased with the honor bestowed upon me this year by my peers (see article, page 4).

It is my nature always to be looking for ways to improve myself, either in my personal life, in my relationships, in my home, or in my professional life. Attending courses or seminars that teach relevant issues directly affecting the office and taxpayers makes me a better public servant. This aspect of my character shows up in the tally of continuing education hours – 191.25 hours since the beginning of this term in March, 2015. The fact that state law only requires 24 hours during the four-year term prompts my staff to call me an over-achiever. This may well be, but I am also 'nerdy' enough to like to learn.

Keeping up on law changes and current issues also fits me to do a better job and enables me to reach out to legislators to voice my opinion on how proposed laws may affect local taxpayers. Taking phone calls, visits or emails from the public also keeps me connected, informed, and helps me help others. I have always operated under an open-door policy and welcome public interaction every day.

As for the review part of my new year's practices, I've seen the following accomplishments during 2017:

- Promoted transparency of government through our website and optimized the use of social media through our Facebook page.
- Contracted for 'change-finder' software to be used in conjunction with Pictometry to locate unreported new construction/demolition of real estate structures.
- Implemented new Timber forms for 2018 CAUV renewals after attending the CAAO CAUV Seminar.
- Served on the County Auditor Association of Ohio (CAAO) Legislative Committee and as the North East Ohio District President for the Association.
- Reached the 100% enrollment goal set up by my new Payroll Direct Deposit Policy, setting county payroll up for all direct deposit beginning with Pay #1 in 2018. This will lead to county resource savings as well as to a more convenient and safe way for employees to receive their wages.
- Led a terrific staff while we together continued regular office operations with excellent and efficient public service.
- Received another good county financial audit report and improvements of AOS' Financial Health Indicators (see article, page 12).

Poet Edith Lovejoy Pierce wrote, "We will open the book. Its pages are blank. We are going to put words on them ourselves. The book is called Opportunity and its first chapter is New Year's Day." I welcome any suggestions or comments as I continue to look for ways to improve our office, and work to make my best better and my better best. ~Chris

Payroll Page

Thank you! We are 100% Direct Deposit for Payroll for 2018! - Chris

October - December County Anniversaries with more than 20 consecutive years

Barbara J. Powell	30 years
Timothy L. Greer	27 years
James C. Priest	27 years
Rebecca J. Beiter	26 years
Beth D. Walsh	26 years
Ronda E. Barnes	25 years
Nancy K. Foughty	25 years
Scott D. Mast	25 years
Tracy L. Luce	24 years
Donna S. Ryan	24 years
Beth Tumblin	22 years
Pamela D. Matz	22 years
Jennifer E. Fry	20 years
Sharon K. Thomas	20 years

Congratulations and Best Wishes to:

Erma Downer, who retired November 30, 2017, from the Health Department after nearly 10 years of service.

Wesley Tubbs, who retired November 30, 2017, from the Auditor's Office after nearly 32 years of service.



PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:

Hired by Coshocton County Coordinated Transportation:

on 9/25/2017 Rachel D. Shroyer.
on 10/25/2017 Jillene E. Hoberg.
on 10/30/2017 Eilyn A. Smalley.

Hired by the Board of Election:

on 10/10/2017 Gary B. Forbes & James P. Waibel.
on 10/18/2017 Joshua C. Williams.

Hired by the Jury Commission:

on 10/30/2017 Charlene Havranek.

Hired by the County Sheriff:

on 11/6/2017 Conner A. Shook.
on 11/25/2017 Jonathan R. Thomas.

Hired by Job & Family Services:

on 11/6/2017 Kimberly R. Starling.
on 12/4/2017 Ian T. Lynch

Hired by Job & Family Services: Child Support Division:

on 12/4/2017 Jaime L. Freeman.

Hired by the County Auditor:

on 11/7/2017 Dustin A. Gregory.

Hired by the Board of DD (Hopewell):

on 11/7/2017 Hope M. Archer.

Hired by Emergency Medical Services:

on 11/9/2017 Lindsay N. Matheny-Kempton.

Just a reminder: We hope to have W2s with the January 26th paychecks, however, if they are not ready, county employees will receive their W2s no later than January 31st as the law requires.

2017 COUNTY PAYROLL STATISTICS

Total Gross Payroll	\$16,712,862
Number of Employees Paid	651
Total Gross Payroll, Pay #26	\$ 614,860
Total Employer's Share of Retirement paid during calendar year	\$ 2,446,410
Total Employer-paid Insurance Premiums	\$ 3,221,854.52
Largest Department:	Coshocton Co. Board of DD (76)

Departmental payroll details will be available online at <http://www.coshoctoncounty.net/auditor/year-end-financials/> when 2017 books are closed.

Upcoming Dates & Deadlines

- Jan 1–NEW YEAR’S DAY – Offices Closed
–Statutory lien date for tax purposes
- Jan 2–(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 5–Pomerene Center Rent Party: Roscoe Transit Authority (\$10-bring your own beverage & snacks)
- Jan 8–Fixed Asset and Supplies & Materials Inventories **due at Auditor’s Office**
- Jan 9–SWCD/OSU Ext’s Farmer’s Breakfast “Muskingum Watershed Assessment (Edie Ryan’s 7:30 a.m.)
- Jan 10–County bill run (vouchers due 1/2)
- Jan 12–County pay date (due 1/5)
- Jan 15–MARTIN LUTHER KING DAY – Offices Closed
- Jan 18–Coshocton Community Choir Winter Pops Concert “Give Us Hope” (3 p.m. Presbyterian Church)
- Jan 20–School SFY 18 Budgets **due at Auditor’s Office**
- Jan 24–County bill run (due 1/16)
–“Playground of Color” exhibit opens, JH Museum, Roscoe (thru 3/26)
- Jan 26–County pay date (due 1/19)
- Jan 27– Beer, Bourbon & Bites Johnson-Humrickhouse Museum (JHM) Fund-raiser (\$45 reservations by 1/22)
- Jan 29–OSU: Beat the Winter Blahs: House-Plants (County Services Bldg. 6:30 p.m.)
- 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 2–Pomerene Center Rent Party: Maxine Metheny (\$10-bring your own beverage & snacks)
- Feb 3–Health, Safety & Wellness Expo, Coshocton Elementary, 8 a.m. to noon
- Feb 5–County Budget Commission (2-4 p.m.) to review SFY 18 school budgets
- Feb 9–County pay date (due 2/2)

(Continued, next page)

Spotlight on. . .

Coshocton County Engineer’s Office

Submitted by Fred Wachtel, County Engineer

County Engineer Frederick T. Wachtel, P.E., P.S. is now serving his seventh term in office. First elected in November 1992, Fred and County Coroner Dr. Robert Gwinn are the two longest tenured county elected officials currently serving in Coshocton County.

The Coshocton County Engineer’s Office is located at 21394 CR 621, Coshocton, OH 43812. Our phone number is 740-622-2135. The County Engineer’s GIS / Tax Map Office is located at 349 ½ Main Street, Coshocton, OH 43812. Phone numbers are 740-622-7373 or 740-622-3184.

In a small, rural county like ours, we wear many hats in our public service. Listed below are explanations of many things that we are involved with throughout our workday.

Statutory Responsibilities

Roads and Bridges



The County Engineer is responsible for all aspects of maintenance and improvements to the 350 miles of County Roads in Coshocton County. The Engineer is also responsible for all 270 bridges of a span of 10 feet or greater on the County and Township Road systems, including the federally required annual inspections, maintenance, and ultimately replacement of bridges that have exceeded their useful life.

The County Engineer is also the engineering advisor to our 22 boards of township trustees

on road and drainage issues.

GIS / Tax Map Office

County Engineer Fred Wachtel is in charge of the GIS / Tax Map Office. Along with Jona Lee Mikesell, Deed / Survey Reviewer, and T. J. Hootman, GIS Specialist, this office reviews all boundary surveys and deeds presented for transfer to ensure compliance with the State Minimum Standards for Boundary Surveys and the County Standards for Real Estate Conveyances. T. J. also handles all aspects of the Coshocton County Geographic Information System (GIS), including keeping all parcel mapping up to date. T. J. also generates many other maps for other governmental entities.

Other Services provided by the Coshocton County Engineer

Floodplain Administrator

County Engineer Fred Wachtel serves as the Floodplain Administrator for the unincorporated portion of Coshocton County, the City of Coshocton, and the Village of Warsaw. Responsibilities include issuing permits for new construction and significant improvements to existing structures located within the 100-year floodplain and monitoring other activities within the regulated floodplain to insure compliance with the County floodplain regulations. These regulations are available on the web at www.coshoctoncounty.net (select agencies, select Engineer, select Floodplain Regulations).

County Numerator

The County Engineer serves as the County Numerator for the unincorporated

Continued, Page 7

Upcoming Dates & Deadlines (continued)

- Feb 10–Chocolate Extravaganza (Career Center, 3 to 5 p.m.)
–Sweetheart Big Band Dance (Lake Park Pavilion)
- Feb 13–SWCD/OSU Ext’s Farmer’s Breakfast “Locally Grown Foods”, (Edie Ryan’s 7:30 a.m.)
- Feb 14–County bill run (vouchers due 2/6)
- Feb 18–Bridal Expo at Village Inn & Suites
- Feb 19–PRESIDENT’S DAY – Offices Closed
- Feb 20–OSU: Beat the Winter Blahs: Terrariums (County Services Bldg. 6:30 p.m.)
- Feb 23–County pay date (due 2/16)
- Feb 28–County bill run (due 2/20)
- Mar 1 –District Health 2015 Budgets **due at Auditor’s Office**
- Mar 1-7–National Weights & Measures Week
- Mar 2–Pomerene Center Rent Party: TBA (\$10- bring your own beverage & snacks)
- Mar 5- Last day to file CAUV Initial or Renewal Applications
- Mar 7- Board of DD Annual Luncheon
- Mar 7&8–Tiverton Institute
- Mar 9–County pay date (due 3/2)
- Mar 14–County bill run (due 3/6)
- Mar 22–‘Growing Annuals’ OSU Ext. 622-2265
- Mar 13–SWCD.OSU Ext’s Farmer’s Breakfast “Solitary Bees & Other Pollinators”, (Edie Ryan’s 7:30 a.m.)
- Mar 23–County pay date (due 3/16)
- Mar 28–County bill run (due 3/20)
- Apr 2–Last day to file Board of Revision Complaint Form (Extended because statutory deadline of March 31st is a non-business day)

COSHOCTON COUNTY AUDITOR RECEIVES AUDITOR OF THE YEAR AWARD*Submitted by CAAO**Coshocton Co. Auditor Chris Sycks & Logan Co. Auditor Mike Yoder, CAAO President.*

Coshocton County Auditor Christine R. Sycks was honored by County Auditors as the 2017 recipient of the “Richard J. Makowski Award for the Outstanding County Auditor of the Year”. The award was presented by Logan County Auditor Mike Yoder, outgoing president of the County Auditors’ Association of Ohio (CAAO), at their annual conference on November 16, 2017. The award was started in 1996 to honor the late Richard J. Makowski, County Auditor of Geauga County and CAAO President in 1995. Ms. Sycks is the 22nd recipient of this prestigious award.

Mr. Yoder noted that Auditor Makowski exemplified what it took to become an ‘exceptional’ County Auditor. A hard worker who never gave up on a worthy cause, he could always find a way to bring people together to accomplish the impossible. He always brought out the best in his staff and the people he worked with in the CAAO.

Christine Sycks was first appointed Coshocton County Auditor in 2012 and has been active in the CAAO ever since. She served two terms as Vice President of the Northeast District of the CAAO and as President in 2017.

Chris has a long career in public service working in the Coshocton County Auditor’s Office for more than 30 years, including six as Chief Deputy Auditor. She has been dedicated to serving on various committees of the CAAO and in particular has taken an active role in the CAAO legislative committee. Recently she has increased awareness of Auditors’ Sales, Forfeited land Sales and Unclaimed Funds.

Locally, Ms. Sycks is actively involved with various local groups, including Leadership Coshocton County, Warsaw Lions Club and the First Baptist Church of Coshocton. She is mother to two adult children, Joel and Kimberly.

The CAAO includes all 88 County Auditors/Fiscal Officers. Now entering its 151st year, the Association was established to promote and protect the interests of the taxpayers of Ohio and to improve the administration of county government.

Famous Quote (a blessing for the new year):

May you always have...
Walls for the winds,
A roof for the rain,
Tea beside the fire,
Laughter to cheer you,
Those you love near you,
And all your heart might desire."

–Irish Proverb

To receive the Due Diligence in your inbox, request to receive them by emailing Chris at auditor@coshoctoncounty.net

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. The committee usually meets monthly, with the next meeting scheduled for January 10th. Below is information on current bills that are of interest to the CAAO.

- **HB 3 – DataOhio Board Creation.** Creates board and online catalog of public data, governs online public records, addresses uniform chart of accounts. **Reported out, 3rd Hearing, House Finance Committee.**
- **HB 24 – Veterans Organization Tax Exemptions.** To exempt from taxes all property owned by these regardless of use. **In Senate Ways & Means Committee.**
- **HB 34 – Official Notice Delivery.** To allow certain notifications by other than certified mail. **2nd Hearing, Senate Government Oversight & Reform Committee.**
- **HB 49 – Operating Budget.** SYF 2018-19 main budget, including a multitude of issues affecting local governments. **Consideration of Governor's Vetoes.**
- **HB 52 – Deed Solicitation Regulation.** To require certain disclosures and limit charges on mailers selling various "property records" that are public record. **Reported out, 4th Hearing, Senate Insurance and Financial Institutions Committee.**
- **HB 70 – Fuel Tax Transparency.** Requires our weights & measures inspectors to place stickers on all pumps itemizing taxes. **1st Hearing, House Government Accountability & Oversight Committee.**
- **HB 102 – School Funding Reform.** To replace local school levies with a statewide property tax, repeal school income taxes, require certain tax exemptions to reimburse the state for levy loss, require the Treasurer of State to issue bonds to refund school debt, among other items. **2nd Hearing, House Finance Committee.**
- **HB 104 – Tax Refund on Bad Debts.** Allows vendors to receive sales tax refunds on credit accounts charged off as uncollectible. **Passed by House (93-0).**
- **HB 118 – Tax Complaint Dismissal.** Disallows BORs to dismiss a complaint with incorrect owner. **Signed by Governor.**
- **HB 205 – Senior Housing Relief.** Prohibits tax foreclosures on senior homeowners who have paid current taxes in all but five or fewer tax years. **1st Hearing, House Financial Institutions, Housing and Urban Development.**
- **HB 295 – Disabled Veterans-Assistance Dogs.** Exempts certain disabled veterans

(Continued, Page 8)

25th Anniversary Ohio Veterans Hall of Fame Induction Includes David Dilly



Submitted by Jim Barstow, Veterans Service Officer

Veterans throughout the State of Ohio have generally always been willing to be open to the idea of giving back to their local communities. Few are willing to accept credit, even when they may have continually gone above and beyond, which is where Dave Dilly falls into the mix.

Dilly joined the United States Air Force following his graduation from Warsaw High School and soon found himself serving in Vietnam. After his discharge, he became immersed in helping his fellow veterans, co-workers, and community, and his efforts have not gone unnoticed, as he was Coshoc-

ton County's newest inductee into the Ohio Veterans Hall of Fame.

On November 9th, the Fresno resident and Vietnam Veteran became one of 20 Ohio veterans inducted into the Hall of Fame Class of 2017. Having worked most of his life in the coal mines of Southeastern Ohio, he is the third Coshoc-ton County Citizen to have earned such high recognition and was among the outstanding inductees honored for their accomplishments and achievements at the 25th Anniversary Induction Ceremony.

The Class of 2017 was chosen from among 103 nominations. This year's class joins 834 Ohio veterans who have been inducted since 1992 and represent all eras, branches and walks of life.

Dave follows in the footsteps of 2009 inductee Lewis "Ed" Baker, best known for his chain of IGA stores in the region that bear his name, and 1891 inductee Sergeant James M. Elision, an American soldier who fought in the Civil War and earned the Medal of Honor. Dilly was caught by surprise when the director of the Ohio Department of Veterans Services, Chip Tansill, called to inform him of his selection.

Among Dilly's efforts and contributions, many things were considered, including:

- Since 2012, he has accompanied 52 veterans and 18 guardians on Honor Flights.
- He served in the U.S. Air Force in the Vietnam War and was a weapons mechanic and loaded bombs, napalm, rockets and guns.
- From 2000 to 2006, he assisted veterans by serving as the Coshoc-ton County Veterans Service Officer. During his time in that position he, along with Harold Howell and Bill Timmons, spearheaded the county's KIA Bridge project during which 96 bridges were named for fallen veterans of the World War II, Korean and Vietnam War eras. He continues to encourage veterans to seek benefits through the VA.
- By serving on Coshoc-ton's Honor Guard, which performs military funerals for veterans. As of mid-October, he has attended 706 veterans' services.
- Served as the Coshoc-ton County Recorder from 2006 through 2012.
- Has served on the Coshoc-ton County Veterans Commission since 2013, representing the Disabled American Veterans (DAV).
- Was Commander of the local DAV Chapter during which he was instrumental in raising funds for a new van used for transporting County veterans to and from their VA medical appointments.
- Has traveled to St. Louis, MO and Washington D.C. to lobby and rally for the protection of United Mine Workers and their dependents' healthcare and pension plans.
- Has twice joined a group of Vietnam Veterans/Mine Workers to wash down the Vietnam Wall in Washington D.C.
- Spent many years coaching youth baseball and basketball. On one occasion, he

(Continued on next page)

David Dilly (Continued)

resuscitated a young boy after a batted ball struck him in the chest.

The Ohio Veterans Hall of Fame was established in 1992 by former Gov. George Voinovich to recognize the post-military achievements of outstanding Ohio veterans. Charter members of the Hall of Fame's Class of 1992 included the six Ohio veterans who were elected President of the United States as well as Medal of Honor recipients from Ohio. Honorees of the past 24 years include astronauts, community volunteers, community leaders, safety officers, veteran advocates and former government officials.



Gary Fischer, Gary Kilpatrick, Dave Dilly.

Court Staff Receives National Certification

Submitted by Kelly Bratton, Probate/Juvenile Deputy Clerk

Nicole Shaw, Chief Probation Officer of the Coshocton County Juvenile Court recently received her Certified Court Manager (CCM) certification in a graduation ceremony at The Tomas J. Moyer Judicial Center in Columbus. With 37 more court professionals achieving national certification recently, Ohio now employs nearly 300 certified court managers working in courts.

Offered through a partnership between the Ohio Supreme Court's Judicial College and the National Center for State Courts' Institute for Court Management since 2002, the Court Management Program addresses specific training needs of court leaders.



Each court professional attained the credential by completing a three-year program of courses, including the purposes and responsibilities of courts, case flow management and court performance standards.

Ohio is among a handful of states that bring this training program to court professionals so that traveling out-of-state isn't necessary.

Participants represent all jurisdictions and regions of the state and include court administrators, elected and appointed clerks, chief probation officers and other court staff in management positions.

Supreme Court Justice Patrick F. Fischer offered his congratulations, as did Supreme Court Administrative Director Michael L. Buenger during the ceremony.

Clerk of Courts Legal Department hires a new Deputy Clerk

Submitted by Camila Graham, Clerk of Courts

I am very pleased to announce that Lori Gress was hired into the Clerk of Courts Legal Department back in April. She is responsible for assisting with Child Support, Delinquent Land Tax cases and processing of Certificate of Judgments, as well as various other duties.

Lori was raised in Fresno and is a Ridgewood High School graduate. She now resides in West Lafayette. She has two children, Nathan, who lives in Arizona, and Christi (Nate) Carpenter who lives in West Lafayette. She also has one grandson, Oscar. Lori has over 30 years' experience in the legal field working as a legal assistant with Leech, Scherbel, Peddicord & Given, Owens & Manning, and the Coshocton County Prosecuting Attorney's office.

If you stop in, please be sure to introduce yourself and welcome Lori!

I apologize for missing this in the last issue of the Due Diligence. Camila had submitted it, but it got lost in my inbox and overlooked. Congratulations & welcome aboard, Lori!
~Chris

Board of DD News

Submitted by Brittany Coon, Bd. of DD

The Coshocton County Board of Developmental Disabilities has had an exciting few months! Our craft show was a major success with more vendors, tables and patrons than we have ever seen. We have had a few more individuals in our program gain community employment at various locations and are giving back to their communities! The Ohio Department of Developmental Disabilities visited us and created this video: <http://bit.ly/2myXcyj>



Perhaps the most exciting thing that has happened was our very own Superintendent Steve Oster won the Betty Macintosh Award for Professional Leadership and Advocacy! This award is given annually to a developmental disabilities support professional who has shown dedication to empowering people served by county boards of DD. Oster accepted the award at a ceremony at the Annual Convention. "Steve's dedication to

his board, his staff, and to improving the lives of the people and families we serve is remarkable," "No matter how long his day has been, he always has time for you and always has a smile on his face."

Upcoming in 2018, we are excited for Developmental Disabilities Awareness Month in March. This is an opportunity for everyone to learn more about people with intellectual and developmental disabilities. We are looking forward to planning our annual luncheon on March 7, 2018 to recognize individuals and support professionals in our communities who make a difference. We will have other activities as well throughout the month to be announced as details become available.

"Pocketed Payments" Offers Guidance to Governments in Preventing Theft of Funds



David Yost, Auditor of the State of Ohio

Audit findings from the past decade suggest that some local governments fail to recognize and address vulnerabilities in the handling of incoming funds, creating an environment ripe for theft.

In the past decade, more than \$3.4 million in payments collected by Ohio's local governments never made it to its destination. While not all of those cases involved criminal activity, 53 employees at the entities were convicted of theft.

To help local governments curb these thefts, Auditor of State Dave Yost today issued a special report designed to equip public officials with the tools needed to build a solid foundation of internal controls. "Time and again rogue employees have successfully robbed governments because they were entrusted with total, unchecked control over fiscal operations," Auditor Yost said. "It's time for more administrators to take up shields and involve themselves in the defense of their financial resources."

The report, "Pocketed Payments: Preventing the Theft of Incoming Funds," breaks down the safest path to a secure transaction and offers proven safeguards that governments of any size can use to detect and deter thieves.

Go to <http://ohioauditor.gov/publications/clerk%20thefts%20report%20FINAL.pdf> to view the report.

COUNTY ENGINEER (Continued from page 3)

territories of Coshocton County. We assign new addresses on all state, county, and township roads. We also work to resolve problems with addresses, and we map all assigned addresses on our GIS. Applications for new addresses are available at the County Engineer's web page and are to be submitted to the County Engineer's Office for processing.

Access Management Administrator

The County Engineer serves as the administrator of Access Management Program for the County Commissioners. In this role, we issue all permits for new drives and driveway upgrades on the County and Township Road systems. We also review all potential land splits to ensure that the proposed parcels have viable road to allow for the construction of a safe drive to serve the tract, and report our findings to the Coshocton County Regional Planning Commission. Permit applications and our Access Management Policy are available at the Engineer's web page.

Sanitary Engineer for the County Commissioners

County Engineer Fred Wachtel is the Sanitary Engineer for the Coshocton County Commissioners. Ongoing responsibilities include the operation of the Pearl / Fresno Sanitary Sewer System in conjunction with the Village of West Lafayette. This is a collection system that serves Pearl Valley Cheese and over 50 residential and commercial customers in the unincorporated village of Fresno in White Eyes Township.

Technical Support for Other County and Local Offices

We work closely with the Coshocton County Commissioners, the City of Coshocton, and many of our villages on many projects and prepare Engineer's Estimates for projects that involve drainage, paving and earthwork. We also administer and inspect resurfacing contracts in conjunction with other local government offices.

Executive Director for the Coshocton County Regional Planning Commission

This fall the Coshocton County Regional Planning Commission (CCRPC) hired the County Engineer's Office to be their Executive Director. The County Engineer's Office staff at the CR 621 Office are handling the administrative duties of the CCRPC including discussing the Subdivision Regulations with landowners wanting to split their property, handling all applications for splits and major subdivisions, and issuing approval letters or advising applicants of changes needed to be compliant with regulations.

As you can see, we are involved in many activities in Coshocton County. Our ultimate objective is to serve the public in a fair manner that addresses their needs while still protecting the health, safety, and welfare of the general public.

FREE FAMILY LAW CLINICS IN 2018
Submitted by Doug Schonauer

This service is being sponsored by the Coshocton County Common Pleas Court, the Coshocton County Juvenile Court, the Coshocton County Bar Association, and the Southeastern Ohio Legal Services.

FREE 2018 FREE

FAMILY LAW CLINIC

COSHOCTON COUNTY

This Clinic is for individuals with limited income, all clients are pre-screened and must meet qualification guidelines

Meet With a Volunteer Lawyer to Ask Questions About:

Custody Issues, Domestic Violence, Visitation,
How to Fill Out Do-It-Yourself Forms
Divorce and Other Domestic Relations Matters
Courtroom Procedure and Case Preparation

Sign-In: 1:45 p.m. Day of Clinic
Attendance: Limited to 16 qualified individuals
Where: Coshocton County Juvenile Court
426 Main Street
Coshocton, Ohio 43812

Walk-in appointments only, Clients served in order of registration

NOTE: No childcare or additional seating is available for extended family or friends of attendees. The clinic is limited to individual appointments

Clinics will be held generally the **1st Tuesday** each month beginning:

January 9	July 10
February 6	August 7
March 6	September 11
April 3	October 2
May 8	November 6
June 5	December 4



General Questions? Call (740) 622-8969

CAAO Legislative Committee Update

(Continued from Page 5)

from paying a dog registration fee if proof is included that the dog is an assistance dog. **2nd Hearing, House Armed Services, Vet. Affairs & Homeland Security Comm.**

- HB 298 – *Public Employee Sick Days.* Changes the number of sick days provided to public employees. **1st Hearing, House State & Local Government Committee.**
- HB 310 – *Elected Official Concealed Carry.* Permitting an elected official to carry a handgun in a government facility if he/she holds a valid license. **In House Federalism & Interstate Relations Committee.**
- HB 312 – *Local Government Credit Cards.* Regarding use of credit cards and debit cards by political subdivisions. **In Senate Government Oversight & Reform Committee.**
- HB 323/SB 181 – *Garbage Collection Fees.* Authorizes municipalities to certify these fees to the Auditor as a special assessment. **HB Reported out, 3rd Hearing, House State and Local Govt. Comm.; SB in Senate Ways and Means Committee.**
- HB 343 – *Property Value Contest Resolutions.* Requires formal resolutions and owner contact. **Bill amended, 2nd Hearing, House Ways and Means Committee.**
- HB 352/SB 195 – *Dog Law Revisions.* Addressing laws concerning nuisance, dangerous, and vicious dogs. **HB in House Government Accountability & Oversight Committee; SB 2nd Hearing, Senate Judiciary.**
- HB 361 – *Property Tax Complaints Time-frame.* Extending deadlines for BOR decisions. **Reported out, 4th Hearing, House Government Accountability & Oversight Committee.**
- HB 371 – *Taxes on Unsold Property.* To exempt from taxes the increased value of a residential subdivision until construction starts or land is sold. **Bill amended, 5th Hearing, House Ways & Means Committee.**
- HB 415 – *Local Government Road Improvement.* To allocate monies to be distributed directly to local governments for road improvements. **2nd Hearing, House State & Local Government.**
- SB 17 – *Local Government Fund Allocation.* To increase allocations from State General Revenue from 1.66% to 3.68%. **In Senate Finance Committee**
- SB 75 – *Water Service Property Liens.* Regarding unpaid water charges special assessments. **In Senate Energy & Natural Resources Committee.**
- SB 123 – *Property Tax Complaint Process.* Owner & County Recorder only filers. **2nd Hearing, Senate Ways & Means.**

Erma Downer Retires

Submitted by Tammy Smith, RN, Director
Maternal & Child Health Center



Erma Downer retired from the Coshocton County Maternal and Child Health Center at the age of 94 years young. Her last day was November 30th after nearly 10 years with the Center.

Erma began her tenure with Maternal and Child Health Center December 10, 2007, through the Experience Works Program. She accepted a part time position with the Center as a filing clerk on October 25, 2008, when her job with the Experience Works Program ended. She has been a valued staff member at the Center, and has always volunteered to help with

whatever needs done. Erma is known for helping others. Once, while walking to her car and noticing a family in the parking lot who needed help, she attempted to help them push their car (before being caught by a co-worker, who then helped instead). This woman is simply AMAZING!!!!!!

Erma's work ethic is unprecedented! You would never see her sitting idle; she always finds something to do. This is Erma's third retirement; she has never gone longer than 2 weeks without working! We are really going to miss her quick wit and sense of humor around the office.

Court Expands Pro Se Legal Services with Capital University Family & Youth Law Center

Submitted by Kelly Bratton, Deputy Clerk, Common Pleas Court

Coshocton County Juvenile Court will expand legal services through an agreement signed with Capital University's Family and Youth Law Center. The expansion will allow for clients that qualify based on income guidelines to get additional assistance beyond what the Court's brief advice legal clinic currently is able to offer.

Anticipated Juvenile Court related services from Capital will include: a phone help line, an online database for information related to Coshocton Juvenile Court's forms and process, and law student assistance on completing paperwork related to more complicated case filings than can be addressed at the monthly brief advice clinics. It is anticipated that clients to be served will have already attended the local brief advice legal clinic, but significant issues surrounding their case and time restrictions would limit local attorney's ability to address these at the brief advice clinic.

Judge Van Blanchard II and Coshocton County Juvenile Court developed the local "Family Law Clinic" in July of 2016. The focus was for clients with limited income to get extra assistance and brief legal advice from local attorneys on proper filing of paperwork in civil matters handled through the Court of Common Pleas, General Division and Juvenile Division. To date, 129 clients have been served through 16 sessions, leading to increased access and improved quality of filing for both Courts.

At the brief legal advice clinic, local attorneys help the Courts and clients with more accurate filings, suggestions on how court process works and informational flyers also contribute to client needs when tackling difficult paperwork and procedures. Southeastern Ohio Legal Services has supported the clinics by tracking volunteer attorney hours for training credit, qualifying eligible participants and taking surveys on how to improve clinics and satisfaction of clients receiving advice.

While Judge Blanchard is enthusiastic about this new opportunity to provide enhanced legal services for court clients, he also stressed the importance of continued brief advice clinics with local attorneys which serves both local courts handling civil family matters. "It is important to continue this local clinic so all court clients have access to advice on local issues and court processes, and to ensure that access to justice and changes in society are met with improved techniques in today's self-serve world."

Conservation program – CRP/CRP/CRP/etc. (provide the contract and map)
Conservation practices limited to 25% or less of total acreage (provide map)

CAUV Conservation

Commercial farms that wish to take advantage of the lower conservation soil values must complete the application and provide required documentation to qualify the acreage.

For Conservation Programs, a copy of your contract and the map of the acreage involved will need to be submitted. This can be obtained by contacting the Coshocton Farm Service Agency (FSA).

For Conservation Practices, a map and an explanation of how the practices abate soil erosion in the farming operation need to be included. Coshocton County Soil & Water Conservation District (SWCD) can assist you with this information. Both the FSA and SWCD are located at 724 S. 7th St., Coshocton and can both be reached at (740) 622-8087.

(Figure 1)

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of **the first day of January of the tax year** and described on the initial application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

(Figure 2)

Line 5 List the acreage in each crop or land use anticipated for the current year. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If enrolled in a land retirement or conservation program, attach a copy of the contract and a map showing the boundaries.

If used for conservation practices (25% or less of total qualifying land), explain (on an attachment to this application) how the practices abate soil erosion in the farming operation. Attach a map showing the boundaries of the conservation practices.

(Figure 3)

Since taxation is the rule and exemption is the exception, it is the **responsibility of the taxpayer** to properly apply for any qualifying tax reduction programs, including CAUV, Owner Occupied, Homestead, and Ohio Forestry Tax Law. Reductions are not automatic.

BOARD OF REVISION UPDATES

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, the auditor, and one commissioner. This year's BOR had 52 complaints filed in a timely manner to address. Taxpayers are able to appeal the BOR's decision at the Common Pleas Court (CPC) or Ohio Board of Tax Appeals (BTA). Following are the open appeals.

TY 2015 Appeals

One case is still awaiting a BTA decision:

Owner/Parcel	Requested Value	BOR Value	Annual Tax Change
WODA/0350000020303	1,173,000	3,156,500	\$29,147 decrease

(Two Cases) Held 3/21/2017 at BTA. New hearing scheduled for 2/13/18 due to case law changes.

TY 2016 Appeals

One case was stipulated to value prior to the hearing and one is still awaiting a BTA hearing:

Owner/Parcel	Requested Value	BOR Value	Annual Tax Change
RV/KRAFT/0440000072700etal	25,580,080	8,212,360	\$65,417 increase
CHASE/0200000013100etal	26,100	291,640	\$ 4,264 decrease

Scheduled for 1/23/18 at BTA. RV (complainant) and Kraft stipulated to a value of \$22,049,980, generating a tax increase for 2016 tax year of \$61,534.
Scheduled for 1/30/18 at BTA.

The 2018 Board of Revision will be holding its organizational meeting on the second Monday of January in preparation to hear 2017 tax year complaints. The Board of Revision filing period is open. Forms are accepted from December after state approves the new values until March 31 each year. (April 2 will be the deadline for 2018, since the statutory due date falls on a Sunday). Remember - the TOTAL VALUE is what is being contested, not the amount of increase or the amount of taxes due. The fair market value set by the Auditor's Office can be found on your tax bill or online at www.coshcoauditor.org (search by name, address, or parcel with no dashes). At the hearing, property owners may present information such as recent appraisals, damage or improvements not included in our records, or sales data for similar properties in support of their complaints. More information can be found at:

<http://www.coshocountynet/auditor/board-of-revision/>

CAUV Changes Include Changes to Forms

As reported in the last issue, and as most commercial farmers know, the new state budget bill included some pretty far-reaching changes to soil value calculations and at the same time added another conservation component to the mix. Because of law, Coshocton County taxpayers will not see any changes to their Current Agricultural Use Values (CAUV) until tax year 2018, payable 2019, when the triennial update is applied. However, since the upcoming CAUV application period (1/2/2018 through 3/5/2018) is for 2018 taxes, the taxpayers WILL see a change to both the initial and renewal CAUV applications. Both the initial and renewal will now require every acre to be listed on the form, along with its use. The full initial application (the renewal is very similar), along with the instructions on the back can be viewed online at <http://www.coshocountynet/auditor/wp-content/uploads/sites/3/2017/10/DTE-109-INITIAL-CAUV-APPLICATION-REV-9-2017.pdf>

The main reason for the annual acre-by-acre breakdown requirement is to qualify acreage for the lower value due to any conservation programs or practices. If the application indicates acreage in either of these, and includes required documentation, those acres will be valued at \$230 per acre (the lowest soil value, statewide). To the left are excerpts of the front of the application showing the fields pertaining to the conservation (Fig. 1) as well as the instructions for those fields from the back of the form (Fig. 2 & 3).

The auditor's office will also be utilizing a new form for commercial timber farms to help monitor qualifications. Any CAUV application that has acreage qualified with commercial timber as a crop will have this form included with their renewal application. The form allows the owners to record what work or practices were done during the past year on their timber.

Speaking of renewals, they will be delayed due to changes to the software so the new forms can be printed. We hope to have them out before mid-January.

WINNERS OF DOG TAG POSTER CONTEST



Auditor Chris Sycks, with 1st through 3rd Grade winner, Jaelyn McQueen.



Auditor Chris Sycks, with 4th through 6th Grade winner, Alexia Jennings.

The first annual poster contest was a success with more than 150 entries and the two young ladies pictured above were selected by the Auditor's Office employees as the winners in their categories. Copies of their posters were given to all locations selling tags to hang.

All the entries are currently being displayed in the Courthouse Annex windows at 349 Main Street on the front and side windows.

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: Missy (Jon Cooksey), Peanut (Royce Emerson), Ruby (Kenneth Scheetz), Cami (Benny Shuck), Rudy & Sissy (Robin & James Glasure), Nicole Lana (John Johnson), Lizzie (Richard Herrel), and, in the center, Molly (Greg Williams).



Dogs who bring in their owners during January will have their photos featured in the next issue of The Due Diligence.



Auditor's Office Staff Celebrates Wesley's Retirement

Wes did not want any public open house or party, but he did allow us to send him off with a private gathering at Chief Deputy Jinni Bowman's home.



Congrats, WESLEY!



County Ad Valorem Tax Appraiser, Wesley Tubbs Retires



After nearly 32 years of public service and more than 45 years' experience in government mass appraisal and computer assisted mass appraisal (CAMA), Wesley J. Tubbs has retired from the Coshocton County Auditor's Office.

Prior to joining the Auditor's Office in February, 1986, Wes worked as a tax appraiser for three different mass appraisal companies. He was project manager for several projects, and trainer for them as well.

Hired by County Auditor Richard J. Tompkins, in

February, 1986, Wes subsequently served under two other county auditors, Sandra Corder and Christine Sycks. Chris was hired just six years prior to him coming on board and had worked alongside Wes in the real estate data department until she became auditor in 2012. Jarrod Tipton has trained at Wes' side since 2010 and has already stepped into his vacated position.

During his tenure, Wesley collected and appraised new construction and kept the CAMA data current with changes to both pricing tables and parcel data. His duties also included CAUV review, advising the Board of Revision (BOR), overseeing Coshocton County's contracted triennial updates and sexennial appraisals, and answering taxpayer appraisal questions. He had a gift calming taxpayers as well. Not always, but many a time a taxpayer would walk into the office angry, and walk out Wes' best friend. When the law changed a few years ago requiring all county appraisal managers to be a Qualified Project Manager (QPM), Wesley did what was necessary to get QPM added to his credentials.

Besides his wealth of ad valorem knowledge, Wesley also knew the county like the back of his hand. When the BOR had several dozen parcels to view following the hearings, they would hand him the parcel list. Wes would map out a logical and efficient route to hit all the parcels AND would include lunch or ice cream stops if needed! Another skill was his incredible recall of every dwelling or occurrence regarding a parcel. One would just have to give tidbits of information about a home and he would pipe up with comments like, "Oh, I remember picking that up! It has a beautiful...", and go into details about the age, grade, location, history, and whatever had caught his attention about the parcel.

At Wes' request, there was no public celebration. On the 30th, he just quietly said his goodbyes and left the building. His co-workers had honored him with some special office displays of his common sayings (fondly called Wesleyisms) and photos. Some of them can be viewed on our Facebook page at <https://www.facebook.com/684678204895125/videos/1829104150452519/>

The Auditor's Office employees also treated Wesley and his wife, Wendy, to a celebration and covered dish hosted at Jinni Bowman's home (See photos, left). Wesley is planning on spending his retirement 'doing whatever I want' and developing a relationship with his recliner. Wes is still keeping up his Wednesday morning Buehler's breakfasts with other county 'old-timers'.

Wesley, his experience, and his institutional knowledge will be sorely missed, but every one of us here in the auditor's office wish him well on this next chapter of his life's great adventure. Congratulations, Wesley!

National Weights and Measures Week is March 1-7, 2018

Weights and Measures Week is celebrated March 1-7 each year to commemorate John Adams signing the first United States weights and measures law on March 2, 1799. Throughout the country, thousands of weights and measures inspectors work diligently to enforce laws designed to not only protect consumers but to also develop a level playing field in commerce wherever a weight or measure is involved. Weights and measures responsibilities in the marketplace have expanded well beyond simple scales and meters and include much more than meets the eye. In addition to testing gas pumps and grocery store scales, today's weights and measures officials are responsible for regulating a sophisticated, fast moving marketplace.

Weights and measures officials operate in today's marketplace to protect consumers and provide fair competition among businesses. Inspectors examine price scanners in electronic point-of-sale systems to make sure customers are charged the right price for their items. Inspectors check signage, advertising, and price computations in all types of businesses to make sure consumers are not misled or cheated. Recently, officials across the country have been teaming up with law enforcement to combat the use of credit card skimmers.

Coshocton County's Inspectors test and seal all commercial devices that have been proven accurate and have stood up to state standards. Right now, whenever you see an orange, dated seal, it is an assurance that both consumer and vendor are being treated fairly. Beginning with 2018 inspections, the new seal color will be yellow.

Watch our Facebook page at <https://www.facebook.com/Coshocton-County-Auditors-Office-684678204895125/> for special posts and the Courthouse Annex window for a special display during National Weights and Measures Week 2018.

NEW EMPLOYEE AT AUDITOR'S OFFICE



Dustin Gregory has joined the team of excellent employees in the County Auditor's Office as the new Weights and Measurer Inspector and Appraiser. He was hired on November 7, 2017, and is busy training at the side of Jarrod Tipton, who has left this position to take over as Chief Appraiser. There are many hours of study and multiple tests to get the certifications necessary to act as the official inspector of commercial measuring devices in the county, but Dustin is already more than halfway to that goal. In 2018, he will also begin to take courses through the Ohio Ad Valorem School to work towards his Qualified Project Manager (QPM) and Assessment Administration Specialist (AAS) so he can assist with new construction, real estate record updates, Board of Revision, CAUV, and more.

Originally from Columbus, he had previously been employed by the Ball Corporation as a logistics/production maintainer. His hobbies include joking around with his wife and kids, destroying his son in Mario Kart 8, playing basketball, drawing, photography, and watching sports. He is married to Tiffany (Reiss) Gregory, and they have three children, Dustin Brian, age 9, Aria Rose turning 4 on January 20th, and one year old Adelaide Violet.

His office is upstairs in the Courthouse Annex near the map/GIS office. If you have not done so already, please introduce yourself to him the next time you visit the annex and welcome him aboard!

Coshocton County's Newest Financial Health Indicators (FHI) Show Improvement

Beginning in 2016, the Auditor of the State of Ohio released FHI Reports for governments following the completion of their financial audits. According to Auditor of State Dave Yost, this is to help gauge the fiscal health of Ohio's 88 counties and 247 cities and help them avoid a fiscal crisis. The 17 indicators are based on financial data provided by cities and counties in their annual financial statements, providing a snapshot of their fiscal health based on a historical analysis of other local governments that have been declared in fiscal distress.

Coshocton County's FHI report based on calendar year 2016 (the most recent available) shows an improvement over the prior year's FHI. The county went from two critical and four cautionary indicators down to just three cautionary indicators. This is good news for county finances. The only repeated indicator was that county assets were being utilized for longer than their booked useful life. Coshocton County's most current FHI can be viewed at <https://www.ohioauditor.gov/FHI/Search/Reports/Final%20-%202013B12-FHI-2016.pdf>

WINDOW SPACE AVAILABLE!

EVENT, AGENCY, ORGANIZATION OR SPECIAL THEMED WEEK TO PROMOTE?

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