

The Due Diligence

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



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CONTACT INFORMATION

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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](https://www.facebook.com/pages/Coshocton-County-Auditors-Office/684678204895125?ref=aymt_homepage_panel)

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From the Desk of....

Chris Sycks, Coshocton
County Auditor:

What Official is at Their Desk During Fair?

Well, I've been at the fair three times already and have yet to write this article. With publishing time in mind, I will forgo my wordiness this quarter and instead share some fair photos.



Until next time.

~Chris

Payroll Page

PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:***Hired by the Park District, Aquatic Center:***

*on 06/13/2016 Kallie E. Unger.
on 06/30/2016 Alexandra A. Philabaum.
on 07/09/2016 Sara Beth Antequera.*

Hired by the Park District, Pavilion:

on 07/16/2016 Devin W. Klein.

Hired by Juvenile/Probate Court:

*on 06/27/2016 Miranda S. Brown.
on 07/06/2016 Heidi M. Miller.
on 08/30/2016 Jody H. Greer.*

Hired by Coshocton County Maintenance:

on 06/28/2016 Diana S. Bradshaw.

Hired by the Regional Airport:

on 07/01/2016 Randi J. Latham.

Hired by Common Pleas Court:

on 07/05/2016 Heather A. Spinks.

Hired by Women, Infants, & Children (WIC):

on 07/25/2016 Carrie A. Doty.

Hired by Jobs & Family Services, Social Services Division:

on 08/02/2016 Catherine J. Hoben.

Hired by Hopewell (Board of DD):

*on 08/22/2016 Bethany S. Clark, Kylie R. Covic, Tonya R. Jacob, Amber N. Lenhart,
Jamie L. Lohrman, Daniel L. McCarty, Heidi J. Rich, Lisa G. Schwartz, Christa N.
Shutt, JulieAnn Spalding, Jeremy D. Timmons, Tracie G. Wheeler, Tiffany R. Wehr, &
Kayla D. Wise.*

Hired by Jury Commission:

on 09/05/2016 Nicole C. Medley.

Hired by Soil & Water Conservation District:

on 09/06/2016 Andrea M. Keirns.

Hired by the County Engineer, Roads Division:

on 09/06/2016 Colt N. Kaser.

July - September County Anniversaries with more than 20 consecutive years

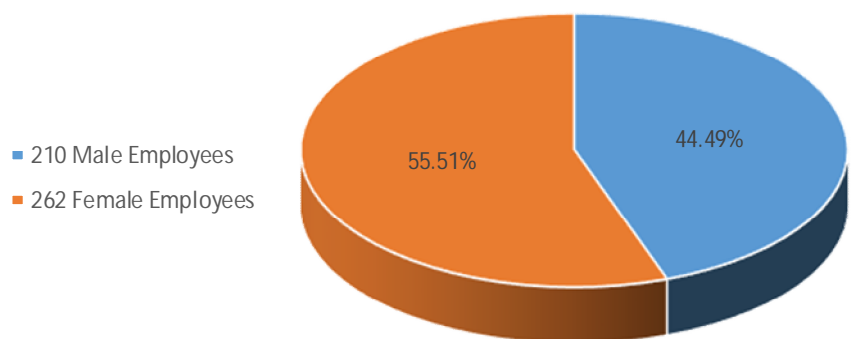
Jonathan P. Mosier	35 years
Susan A. Metz	32 years
Willa M. Hamersley	29 years
Scott D. Matchett	29 years
Gwendolyn S. Wells	28 years
Elizabeth A. Hartsock	27 years
Tina M. Parmiter	27 years
Jana Dotson	26 years
Joan Durben	26 years
Lori B. Everhart	26 years
Kelly Stroup	26 years
Beth D. Walsh	25 years
Marilyn K. Williamson	25 years
Christina A. Andrews	21 years
Thomas R. Coutts	21 years
John N. Glasure	21 years
Ann E. Lauvray	21 years
Marcia L. Schmitt	20 years
Keith R. Wilt	20 years

Congratulations and Best Wishes to:

Ruth A. Bush, who retired August 31, 2016 from Hopewell (Bd. Of DD) after more than 22 years of service.

Janet M. Ewing, who retired September 30, 2016 from the Job and Family Services after more than 22 years of service.

Coshocton County Employee Gender Ratio

**OPEN ENROLLMENT REMINDER:**

November is open enrollment for County employment health coverage. October is open enrollment for AFLAC, Allstate, etc. If any changes need to be made, be sure to contact your provider to have them change your coverage or voluntary deductions. Payroll deductions are not changed by employee notification to the county.

Upcoming Dates & Deadlines

- Sep 30 -6 – Coshocton County Fair
- Oct 1 – Fall Harvest Dance, Lake Park Pavilion
– Writer's Workshop
- October 1-31 – Coshocton Scarecrow Contest
& Viewing Trail, Clary Gardens
- Oct 4 – County Fair Preschool Program,
Johnson Humrickhouse Museum
(JHM) 10 a.m.
- Oct 7 – **County pay date** (timesheets due
9/30)
- Oct 8 – Weaving Workshop, Roscoe Visitor Ctr
- Oct 10 – COLUMBUS DAY – Offices
Closed
- Oct 11 – County Fair Preschool Program,
JHM 10 a.m.
- Oct 12 – **County bill** run (vouchers due 10/4)
- Oct 13 – BPW/Farm Bureau Meet the Candi-
dates, Coshocton Career Cntr 6:30 p.m.
- Oct 18 – County Fair Preschool Program,
JHM 10 a.m.
- Oct 20 – Coshocton SWCD Meeting & Banquet
- Oct 21 – **County pay date** (due 10/14)
- Oct 21-23-Apple Butter Stirrin' Festival, Roscoe
- Oct 22-23-Fall Foliage and Farm Tour
- Oct 22 – Bluegrass Music at 3-Rivers
Bluegrass, Village Inn & Suites 7 p.m.
– Caution! This Place is Haunted!
Coshocton Library 6:30 p.m.
- Oct 25 – County Fair Preschool Program,
JHM 10 a.m.
- Oct 26 – **County bill** run (due 10/18)
- Oct 28 – **Auditor's Sale** 10:30 a.m., Courthouse
- Oct 29 –Village Halloween Party, West Lafayette
–Habitat Haunted 5K/10K Hustle for
Humanity, Burt Park, 740-622-7788
–Museum Halloween Party, JHM 2 p.m.
- Nov 4 – **County pay date** (due 10/28)
- Nov 5 – 5th Annual Crow Homecoming
Main Street "Park Space"
- Nov 8 – ELECTION DAY – Exercise your
Right & Privilege!
- Nov 9 – **County bill** run (due 11/1)
- Nov 10–County Engineer Open House &
Annual Trustee Meeting, 5-7 p.m.
- Nov 11 – VETERAN'S DAY– Offices Closed
- Nov 16-18 - County Auditor's Association
Winter Conference, Columbus

Continued on Page 4

Spotlight on. . .

COSHOCTON COUNTY BOARD OF ELECTIONS

Submitted by Director Stephanie Slifko and Deputy Director Kirsten Ross



Pictured, Left to Right, Board of Election Director Stephanie Slifko and Deputy Director Kirsten Ross.

The Mission of the Coshocton County Board of Elections is to provide election services and information to the residents of Coshocton County. The Board is made up of four members: Steve Hall, Jetta Mencer, Michelle Danner, and Mike Remington. The board, every two years, appoints or reappoints the Director and Deputy Director. Director Slifko has been with the Board of Elections for three years, and Deputy Director Ross has been with the Board of Elections for one and a half years. They are currently undertaking classes with The Election Center to become Registered Election Officials.

An election cycle, for our office, starts about 120 days out. During this time, the board is busy creating the layout of the ballot, testing the logic and accuracy of the voting machines and electronic poll books, preparing training materials for the precinct election officials that greet and process voters on Election Day, as well as many other tasks given by the Secretary of State and/or the Ohio Revised Code. When the Board of Elections is not preparing for an election, they are very busy maintaining the voter rolls, checking petitions submitted by local, state, and federal candidates, and reviewing resolutions for local and state issues and local liquor options.

In the first two weeks of September, the Secretary of State, with funds allocated from the General Assembly, sent out Absentee Ballot Applications to every registered voter in the State of Ohio. The Board of Elections is extremely busy processing these applications and preparing for the November 8, 2016 General Election. During this extremely busy time, the Board of Elections has about 20 AMAZING part-time/seasonal employees that help out with early voting, testing the logic and accuracy of the voting machines, and getting things ready for Election Day. On Election Day, the Board of Elections is a busy hub of all things elections-related, and these employees, along with the precinct election officials, are priceless. We could not function at such a high standard without them. At the Board of Elections, we have a very strong team environment; even though it is required by law that the staff be made up of equal parts Democrats and Republicans, we leave those hats at the door. The board and staff at the Board of Elections are dedicated to (Continued, Page 5)

Upcoming Dates & Deadlines (continued)

- Nov 18 – Holiday Open House, Coshocton Library 5 - 7 p.m.
 – Miracle on Main Christmas Parade 6:30 p.m.
 – **County pay date** (due 11/11)
- Nov 18-20 - Warsaw Lions Minstrel Show (see ad pg 7)
- Nov 19 – Hopewell School Annual Craft Show
- Nov 23 – **County bill** run (due 11/15)
- Nov 24 – THANKSGIVING DAY – Offices Closed
- Nov 25 – Holiday Bazaar, Lake Park Pavilion
- Nov 26 – “Wayfarers” at 3-Rivers Bluegrass, Village Inn & Suites 7 p.m.
- Dec 1 – Dog Tags for 2017 go on sale
- Dec 2 – **County pay date** (due 11/25)
- Dec 3 – Christmas in the Village, West Lafayette
 – Holiday Open House, West Lafayette Library 11 a.m. - 2 p.m.
 – Christmas Candle Lighting, Roscoe
- Dec 4 – Coshocton Community Choir Christmas Festival Concert, High School McKinley Auditorium 3 & 7:30 p.m.
- Dec 9-11 – Live Nativity, Coshocton Christian Tabernacle 6:30 to 8:30 p.m.
- Dec 10 – Christmas Candle Lighting, Roscoe
- Dec 14 – **County bill** run (due 12/6)
- Dec 16 – **County pay date** (due 12/9)
- Dec 17 – Christmas Candle Lighting, Roscoe
- Dec 28 – **County bill** run (due 12/20)
- Dec 25 – CHRISTMAS DAY
- Dec 26 – CHRISTMAS HOLIDAY – Offices Closed
- Dec 30 – **County pay date** (due 12/23)
- Dec 31 – Johnson Humrickhouse Museum WWI 100th Anniversary Display ends

IN THE MARKET?**Auditor’s Sale Scheduled for October 28th**

“Every tract of land foreclosed upon for delinquent taxes or a tax lien that has been properly offered for sale on two separate occasions, not less than two weeks apart and not sold shall be forfeited to the state and the County Auditor will offer it for sale to the highest bidder.” Ohio R.C. Section 5723

Christine Sycks, Coshocton County Auditor, has scheduled her Auditor’s Sale to be held at the Courthouse on Friday, October 28th at 10:30 a.m. At the time of this article, three real estate parcels and four manufactured homes have been fully processed and ready for sale, with one additional real estate parcel and one manufactured home in process. These are all listed below.

During the May sale, we sold one real estate parcel for \$1000 and four more real estate and five manufactured homes for \$1 each. (Yes, One Dollar). Due at the sale is a non-refundable down payment of 10% of total due or \$50, whichever is greater. In addition to the bid, the buyers of real estate parcels are responsible for \$82.50 in deed, transfer, and recording fees for a three page document. If a manufactured home is purchased, the buyer will be responsible for \$25.50 in title, relocation, and transfer fees in addition to the bid. If the deed ends up being less than three pages, the remaining recording fees are refunded.

No person delinquent on real property taxes in the State of Ohio may purchase a property at an Auditor’s Sale. Also, the owner of record or a member of his or her immediate family prior to the judgment of foreclosure or forfeiture may not purchase the property for less than the total amount of taxes, assessments, penalties, interest and costs.

Any taxes, charges or costs not covered by the sale will be remitted, and all liens are eliminated except for the real estate taxes covered by the sale. If there is a Federal lien, the Federal Government has “Right of Redemption” and may re-take the property for 1 year after the original foreclosure was filed. The buyer will receive only the amount he or she paid at the Auditor’s sale and no more regardless of improvements done after the purchase.

At the time of this article, the following parcels have been forfeited to the State of Ohio, fully processed and will be offered at the sale:

Parcel number	Previous Owner	Address
014-00000046-00	David W Burns	TR 41, Jefferson Twp - RV
014-00000613-00	David W Burns	TR 41, Jefferson Twp- RV
041-00000310-00	David W Burns	SR 60, Washington Twp - TV
008-00026	Jeffery Grove	32780 SR 93 (Manufactured Home)
008-00047	Jeffery Grove	32780 SR 93 (Manufactured Home)
018-00196	Matthew Snyder	52939 TR 159 (Manufactured Home)
013-16170	D & R Perone	46115 US 36 Lot 42 (Manufactured Home)
043-00004627-00	William J Jones	309 Walnut St., Coshocton Corp

An additional parcel that may be offered at the sale, provided all processing is complete by the public notice deadline is:

Parcel number	Previous Owner	Address
016-00063	Donald R Poorman	Warsaw Corp (Manufactured Home)

Notice of the parcels for sale will be published on October 14th and 21st. Any parcels missing the deadline will be offered at the next Auditor’s Sale, probably in May, 2017. The Auditor Sales procedure as whole and the most current information on which parcels will be offered for sale on October 28th can be found at <http://www.coshoctoncounty.net/auditor/auditor-sale/> and on our Facebook page <https://www.facebook.com/Coshocton-County-Auditors-Office-684678204895125/> For location and overhead views, visit GIS <http://gis.coshoctoncounty.net/index.aspx> Property records for the real estate can be viewed at www.coshcoauditor.org and are searchable by entering the parcel number (with no zeroes) in the Parcel ID option of the Property Search tab.



BOARD OF ELECTIONS (Continued from page 3)

protecting the integrity of, and providing for, the Democracy of the voting process that was given to the People under the 15th Amendment, and they take that responsibility seriously.

People tend to come out in HUGE numbers when it is a Presidential Year. Just remember that your vote always counts and speaks volumes. In the August 2, 2016 Special Election in Coshocton County, the voter turnout was 45.5% compared to the City of Columbus, which also conducted a special election with a 9% voter turnout. In the past 3 years in the State of Ohio, 108 elections have been decided by one vote or were tied. So, it is extremely important to get out and vote every election - not just for President, but also for our state and local candidates and issues, which have a direct impact on our daily lives. Check out the Board of Elections website for early voting information, and election results at:

<http://www.coshoctoncounty.net/boe/> and make sure to like our Facebook Page @ Coshocton County Board of Elections.

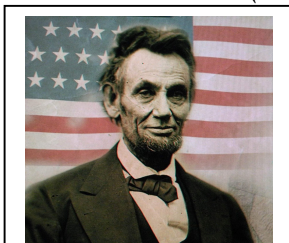
PROMOTIONAL WINDOW SPACE AVAILABLE!

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)

“Character is like a tree and reputation is like its shadow. The shadow is what we think of it; the tree is the real thing.”

~Abraham Lincoln (1809-1865)



Coshocton County Special Olympics Bowling Banquet

Submitted by Toby Collins, Director of Recreation & Special Olympics,
Coshocton Board of DD



Approximately 45 bowlers and their families attended the 1st Annual Coshocton County Special Olympics Bowling Banquet. The bowlers received trophies and USB patches for their achievements.

The following patches were awarded:

150 Series – Alex A., Lindsey A., Jalen B., Brandon C., Sam D., Nick M., and Scott S.

100 Series – Annette E., Zach G., Hugh H., Kaylea J., Richard K., and Corey M.

100 Game – Hannah B., Ron B., Stephen J., Erin K., and Marissa R.

75 Game – Allen W., Jordan W., and Susan W.

50 Game – Debbie G.

Coaches – Rick & Lillie Corder.

Volunteers – Eric Davis, Jill Bussey & Deana Cushman

Thanks to all our coaches, volunteers, and everyone who supports Coshocton County Special Olympics!!

PROBATE/JUVENILE COURT NEWS



Coshocton's Court One of 13 Juvenile Courts Awarded

Technology Grants

Submitted by Doug Schonauer, Court Administrator/Certified Court Executive

Coshocton County's Juvenile Court was awarded a technology grant from the Ohio Supreme Court to support local projects. Allocated from the U.S. Department of Health and Human Services Court Improvement Program (CIP), the money will help remove barriers and provide "a more efficient and effective administration of justice" for children and families involved in the child welfare system.

The Coshocton County Grant Award focus is to improve processes related to their Abuse-Neglect Docket, specifically:

- Reduced time on service of court documents
- Enhanced processing of case documents
- Increased quality of document resolution
- Better information exchange between systems partners

Outcomes will be measured by Court staff, and system partners will complete surveys which get reported back to the Supreme Court of Ohio.

Kimble Donates Bins to River View Junior High School

Submitted by Jeff Wherley, Program Director, Coshocton Recycling and Litter Prevention



Jeff Wherley, Andrew Kimble, and Michelle Zimmerman.

When five-year-old classroom recycling totes needed replaced, teacher Michelle Zimmerman contacted Recycling and Litter Prevention Program Director, Jeff Wherley. He, in turn, contacted Kimble Recycling and Waste, and they generously donated new totes. If your organization is in need of recycling supplies or would like a speaker, contact Jeff at 740-824-5533 or JeffWherley@coshoctoncounty.net



LIVE UNITED

**United Way
of Coshocton**

A few facts about Your local United Way:

- Each donation supports 19 local agencies and 45 programs
- More than 98% of all donations stay in Coshocton County
- Our 19 Partner Agencies served over 20,000 Coshocton residents last year
- Locally governed board oversees several internal Community Impact programs

Our Partner Agencies:

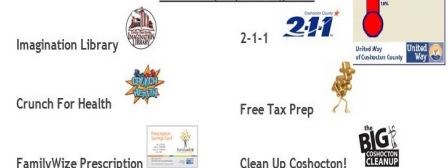
American Red Cross	Handicapped Society
Boy Scouts	Maternal and Child Health
CARES	MVHC Dental Clinic
CSVP	Canal Lewisville Recreation
Girl Scouts	Conesville Recreation
First Step	Coshocton Recreation
Ridgewood Recreation	Roscoe Recreation
Union Recreation	Warsaw Recreation
Rising Tide	Salvation Army
TLC	

COSHOCTON COUNTY EMPLOYEES CONTRIBUTE TO THE PUBLIC EMPLOYEE DIVISION OF THE DRIVE.

With all but one county office participating, we helped this campaign exceed 2015's \$20,000 goal.

This year, the public employees hope to help the community by exceeding our 2016 goal of \$22,000.

Community Impact Programs:



United Way's full goal for the 2016 drive is \$375,000. Packets have been distributed to all sectors. Shelby Morris, Breanne Smith, and Tiffany Swigert are this year's Public Employee Division Chairpersons. For more information about the drive or the programs that benefit from United Way, visit their website at:

<http://www.coshoctonunitedway.org/Home>

Home on Walnut Street to be Offered at Auditor's Sale



043-00004627-00 309 Walnut St., Coshocton

The house pictured above is the only real estate dwelling to be offered at the October 28th Auditor's Sale. The other parcels are vacant land or manufactured homes.

More information about the sale can be found at:

<http://www.coshoctoncounty.net/agency/auditor/Auditorsale.php>

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 meets monthly, with the next one scheduled for October 4th, and the Ohio General Assembly just started the second half of the 131st Session on Wednesday, September 28th, after their summer break. Below are the most current updates on bills of interest.

- HB 9 – Tax Expenditure Review Committee. Creates a committee to review tax exemptions, excluding Real Property. *Passed House & Senate; not reconciled.*
- HB 130 – Data Ohio: open format records and uniform chart of accounts. *Passed House.*
- HB 134 – Vacant property foreclosures with confirmation of sale. *Amended, Senate Government Oversight and Reform, (3rd Hearing).*
- HB 273 – Expedited removal of abandoned manufactured homes. *House Financial Institutions, Housing and Urban Development, (2nd Hearing).*
- HB 398/SB 246 – CAUV formula change to capitalization rates and lowest values for federal programs. *HB-House Government Accountability and Oversight, (2nd Hearing); SB-Senate Ways and Means, (4th Hearing)*
- HB 409 – Exemption of non-profit resale stores. *Reported out as Amended, House Ways & Means Committee (3rd Hearing).*
- HB 463 – State Treasurer-provided "bond bank". *Referred to Committee Senate Civil Justice.*
- HB 473 – Making the County Utility Sales Tax ballot issue. *House Ways and Means, (4th Hearing).*
- HB 482 – Community Reinvestment Area (CRA) property value calculation. Changes exemption from strictly improvements to include all increases in value, regardless of whether increase is from remodeling or construction. *House Ways and Means, (1st Hearing)*
- SB 151 – Vicious Dogs. Revises definition of vicious and dangerous dogs and speaks to dog wardens' authority and training. *Senate Agriculture, (3rd Hearing)*
- SB 235 – Exempt increased value from property tax on "developable properties." This opens up a wide window of un-taxable value on certain properties and is opposed by multiple associations besides the CAAO, including Commissioners, Townships, Education, and others. *Passed Senate.*

DOG TAGS GO ON SALE DECEMBER 1ST

Coshocton County Residents who purchased dog tags in 2012 will be receiving renewal reminder towards the end of November, but everyone with a dog needs to register it with the County Auditor's Office by January 31, 2017, whether they receive a renewal or not. Ohio R.C. 955.05 requires every person who is the owner, keeper, or harbinger of a dog to register his or her dog with the County Auditor. The registration period opens on December 1st with a \$12 fee per dog. Kennel Tags are \$60 and must be purchased either at the County Auditor's Office or at TMK in New Bedford. 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, (Monday through Friday, 8 a.m. to 4 p.m.), they can also purchase their tag at Buehler's Foods, Coshocton's Animal Shelter, Woodbury Outfitters, and at TMK in New Bedford for an additional \$.75 fee. Also, tags can be purchased online using a debit or credit card at <http://www.doglicenses.us/OH/Coshocton> for an additional \$2 fee, 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. More information is available online at: <http://www.coshoctoncounty.net/auditor/dog-kennel/>

**Buy Your Dog Tag BEFORE
January 31st to Avoid a Ticket!**



WARSAW LIONS CLUB

59th ANNUAL

MINSTREL SHOW

LION
COUNTRY



River View High School

November 18 and 19 at 7:30 p.m.

November 20 at 2:30 p.m.

Ticket Prices:
\$10 Donation

River View Park Board
will serve dinner
Friday and Saturday, Nov. 18 & 19
from 5 to 7 p.m. and
Sunday, Nov. 20
from noon to 2 p.m.

ALL SEATS RESERVED - FOR TICKETS

CALL 740-622-5031 BEGINNING OCTOBER 26
MONDAY, WEDNESDAY and FRIDAY 11 AM - 1 PM

Warsaw Lions Minstrel Show is on

Facebook:

<https://www.facebook.com/43844minstrelshow/>



Gold Star Award

During the Skimmer Sweep, Coshocton County Inspector Jarrod Tipton found one station that took extra measures to protect their consumers. Murphy Oil, on Airport Road, had installed two different kinds of locks to get in to the pump. The keys to these locks were not generic and easily acquired. In addition, once the door protecting the card reader is opened, an alarm sounds and the pump shuts down. Way to go, Murphy Oil!



COUNTY WEBSITE RESOURCES

Coshocton County's IT Department worked hard to upgrade our website to give it a sleek new look and make it more user friendly. Why don't you go visit it and see what resources are available? This column gives just a few items available on the County Website that may be of interest:

- Current area job listings:
<http://www.coshoctonjfs.org/jobboard/alljobs.php>
- Infant and child immunizations:
<http://www.coshoctoncounty.net/mchc/immunizations/>
- Master Gardener program information:
<http://coshocton.osu.edu/program-areas/master-gardener-volunteers>
- Port Authority Fact Sheets:
<http://www.coshoctonportauthority.net/index.php/documents>
- Lake Park nature trails:
<http://www.coshoctonlakepark.com/nature-trails.htm>
- Victim's rights:
<http://www.coshoctoncounty.net/prosecutor/victim-information/>
- How to get a Veteran's ID:
<http://www.coshoctoncounty.net/recorder/home/veterans-id/>
- Where to recycle:
<http://www.coshoctoncounty.net/recycle/where-to-recycle/>

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

www.coshoctoncounty.net

Five Credit Card Skimmers Found in County Auditor Statewide Sweep

Submitted by Karl Keith, Montgomery County Auditor

Montgomery County Auditor Karl Keith announced that inspectors removed five illegal credit card skimming devices from Ohio gas pumps as part of the "Skimmer Sweep" hosted over Labor Day Weekend by Keith, Coshocton County Auditor, Chris Sycks, and more than 60 other Ohio county auditors.

Two skimmers were found in Erie County, and one skimmer was found in each of Fulton, Sandusky, and Greene counties. Inspectors notified law enforcement of the findings, and the devices were turned over for investigation.

During the search, more than 80 weights and measures inspectors visited nearly 1,400 gas stations at targeted locations, checking almost 12,000 gas pumps. In Coshocton County, 106 pumps were checked at 15 stations. No credit card skimmers were found.

Keith coordinated the strategic Skimmer Sweep effort as co-chair of the County Auditors Association of Ohio (CAAO) weights and measures committee. The auditors have been planning the sweep for more than three months.

"The Skimmer Sweep was a tremendous success. It's unheard of to have 64 elected officials united in the same effort. That's more than two-thirds of county auditors," said Keith. "I thank Chris Sycks for her leadership and dedication to protecting consumers."

With the Skimmer Sweep findings, at least 35 skimming devices have been found in Ohio gas pumps since last October. The devices have now been found in 16 counties across the state. Before the sweep, most had been found in southwest Ohio.

The goal of the initiative was not only to remove skimmers to protect holiday travelers, but also to make consumers, gas station managers and gas station attendants aware of the crime. When inspectors went to gas

stations to check pumps, they explained to the attendants what skimmers were and what steps they could take to customers.

Consumers should know that paying for gas with cash is always the safest option at the pump. Using a credit card is safer than using a debit card, because customers who use their debit cards risk their PIN numbers being stolen. Monthly bank and credit card statements should always be reviewed for any fraudulent charges. Motorists should use pumps near the attendant, as criminals often target pumps further from view. Anything that seems out of place or indicates



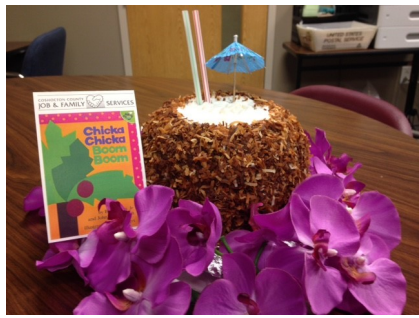
that a pump has been tampered with should be reported.

The county auditors have also hosted nine public "Skimmer Summits" throughout Ohio to raise awareness about the dangers of gas pump skimmers and teach prevention measures to gas station owners, law enforcement officers and interested individuals.

County Employees Participate in BPW Annual Cake Auction Fundraiser

Submitted by JFS Director Mindy Fehrman and County Auditor Chris Sycks

Coshocton Job and Family Services (JFS) employee, Amber Michael, is a member of the Business and Professional Women's (BPW) Club. To support Amber and BPW, JFS entered a cake in their annual auction on September 24. Cakes were to symbolize a book, and JFS chose the children's book, *Chicka-Chicka Boom Boom* by Bill Martin, Jr. The cake was a coconut cocktail representing the end of summer.



Treasurer Janette Donaker, Recorder Susan Turner, and Auditor Chris Sycks chose Margaret Mitchell's book *Gone With the Wind* for their cake and incentive theme. Besides the cake, dressed in one of Scarlett's gowns and donated by decorator Lisa Daugherty, incentives were a hardback 75th anniversary edition of the book, a 70th anniversary DVD of the movie, a "Tara's Theme" porcelain music box and other items.



Photo by Beth Scott, The Coshocton County Beacon

<http://www.coshoctonbeacontoday.com/bpw-cake-auction-raises-money-for-local-organizations/>

NEW EMS STATION OPEN HOUSE HELD

Submitted by Kayla Chapman, Accounting Clerk, EMS

On September 25, 2016, Coshocton County Emergency Medical Services hosted an open house at the newly erected EMS station located at 329 East Main Street in Warsaw. The ground breaking began in the fall of 2015, with commencement in May of 2016.

The old EMS station, which is located diagonally behind the new station, was no longer adequate to meet the needs and demands of today's 24 hour crew and larger Ambulances.

This new building was a collaborative effort between the Coshocton County Commissioners and The Village of Warsaw. In addition to housing a 24 hour EMS Crew on the Western side of the building, the Eastern side of the building holds the offices of the Warsaw Village Council and Water Dept.

Coshocton EMS offers free blood pressure checks at all of our stations between the hours of 9 a.m. and 9 p.m...

CCEMS would like to thank the citizens of Coshocton County for their continued support!





Medicare Sales Tax Loss Will Affect LGF

Those who receive sales tax revenue already know that there will be a significant change in the sales tax collection. However, all local governments who receive Local Government Funds (LGF) from the state will also see a change and should plan for it.

The U.S. Centers for Medicare and Medicaid Services has ruled that, beginning in July 2017, sales tax can no longer be targeted toward insurance companies under contract with the state to cover Medicaid. The direct loss to Coshocton County revenue is estimated to be nearly \$627K, or 10.8% of the total sales tax collected in 2015.

Another consequence of this change will be a lessening of the available LGF monies for distribution. The Ohio Sales Tax, one of the major revenue streams in the state's general fund, is expecting to see losses upwards to a half million. Since the General Fund is the source of LGF, it just follows that the funding to local governments will also suffer. Unfortunately there are no estimates of how this translates to local dollars.

While the state legislators are currently exploring alternative revenue sources, it is unknown if their solution will reach local levels beginning late in 2017 or early 2018. Wise local government officials will monitor this and budget accordingly.

The Foster Parent Experience

submitted by Janet Ewings

After 28 years of foster parenting, coupled with 22 years as a JFS staff member, Janet Ewings retired at the end of September, 2016. Her dedication to children and families in our community is unprecedented. Coshocton JFS wishes Janet and her husband, Bill, much happiness as they will split their time between their homes in Florida and Coshocton County.

Being a foster parent for 28 years was a great experience. There have been many changes in the foster parent program, and I have had many great experiences. I became licensed with the Coshocton County Children Services (CSB) in October of 1980. I remember feeling the excitement of the first call regarding the placement of a child in our home. The excitement regarding a call never ended. We had two biological children who were also excited to share our home with someone.

The Foster Parent program has changed a lot since those days. Children were put into foster care because of bad housing conditions at that time. I remember one case where the house was leaking from the roof and the windows were all bad. The parent did a voluntary placement until the house could be fixed. There are many different reasons why children are placed in foster care. Many times the birth parent did not have the parenting skills to parent the children. Physical, sexual and emotional abuse were the reasons why a lot of children were placed in foster care. In some families neglect was the reason for removal. It felt really good to be able to help the children by giving them a temporary home where their physical and emotional needs could be met. Seeing them leave our home was usually a hard time for our family, but there were a few occasions we had a party. Some of the children were put into adoptive homes, went back to their birth family, or to another foster family.

The foster children were treated, as much as possible, as our own children. They went on vacation with us to South Dakota where we were able to take them places like Mount Rushmore, Crazy Horse Mountain, The Bad Lands, Wall Drug and Bear Country. One of their favorite places was Acres of Fun in Wooster, Ohio. Sometimes we would have five boys with us to take into the pizza shop - all ages three to six. People would look at us wondering why we had so many children the same age. Things weren't always perfect all the time. Sometimes the children would have disagreements about toys, activities, etc. When my biological children were in their teen years I asked them how they felt about having all the different children in the home. Both of them stated that they were fine with the children being in our home. The boys became people who were compassionate about others and looked beyond themselves in working with others.

As a family we worked hard trying to make visits with birth parents pleasant. Sometimes the parents came to our home and other times we met them other places. We would have birthday parties with the parents when possible. Many times the birth parents struggled with visits.

I am not sure how many children passed through our home. I quit counting when the number passed 50. For most of the children all contact ended when they left the home. I was invited to attend the wedding of one and performed the wedding ceremony for another. Through Facebook several have ongoing contact with me. I enjoy seeing how they are doing and being able to see their children. Some of the foster children are incarcerated at this time. Many others I have no idea of where they are. Through all the years I am still glad I was able to be a part of their lives.



Receive **DUE DILIGENCE** electronically
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chrisseycks@coshoctoncounty.net

SPEAKING OF LEARNING RESOURCES: AG Offers Ohio Government Educational Videos

From The Hannah Report, Vol. 131, No. 437,
9/27/16

The Ohio Attorney General's (AG) Office now has educational videos available on-line for Ohio government classes. Subjects include the Ohio Constitution, U.S. Constitution, Bill of Rights, state public policy, and citizen engagement.

The series of five videos were produced by the AG's office with help from current and former state officeholders, who also appear on camera. Cameos include Ohio Supreme Court Justice Judith French; state Reps. Kristin Boggs (D-Columbus), Mike Duffey (R-Worthington) and Janine Boyd (D-Cleveland Heights); state Sen. Frank LaRose (R-Hudson), and former Ohio Attorney General Betty Montgomery.

Topics for the videos align with state standards. They include how public policy is made, the process of a bill becoming a law, different branches of Ohio government, the importance of voting, communicating with elected officials, and the history of Ohio's two constitutions.

The videos are available on the attorney general's website at www.OhioAttorneyGeneral.gov/CivicVideos. Schools also may request a DVD.

FAIR GRANDSTAND SCHEDULE:

FRIDAY, SEPTEMBER 30:

OSTPA Truck and Tractor Pull..... 7:00 PM // Grandstand

SATURDAY, OCTOBER 1:

Opening Ceremonies / Crowning of King & Queen 9:00 AM // Grandstand
Harness Racing (Pari-Mutuels)..... 1:00 PM // Grandstand / Track
Sammy Kershaw 8:00 PM // Grandstand

SUNDAY, OCTOBER 2:

Harness Racing (Pari-Mutuels)..... 1:00 PM // Grandstand / Track
A-Bar-A Rodeo's Bull Mania..... 7:30 PM // Grandstand

MONDAY, OCTOBER 3:

Harness Racing (Pari-Mutuels)..... 1:00 PM // Grandstand / Track
Demolition Derby..... 7:00 PM // Grandstand

TUESDAY, OCTOBER 4:

OSTPA Truck and Tractor Pull..... 7:00 PM // Grandstand

WEDNESDAY, OCTOBER 5:

Rough Truck Contest 7:30 PM // Grandstand

THURSDAY, OCTOBER 6:

Moto Cross Racing 7:00 PM // Grandstand

NEW BALTIC LEARNING RESOURCE CENTER

Submitted by Sheryl Hardesty, Treasurer/CFO, Garaway Local School District

Baltic Elementary School in the Garaway Local School District, which serves students in Crawford Township in northeastern Coshocton County, has taken its outdated library and transformed it into a learning resource center that is sure to inspire students to love literacy.

After having little to no changes in the decor and technology since the 1960s, Baltic Elementary School Library is now revived and has had new life brought into it. The project was started when a few teachers approached Principal Jeff Williams about adding some color to the library and making it more appealing visually. Through donations from area businesses, civic groups, and the community over \$29,000 was raised. These groups included the Baltic State Bank, Baltic Lutheran Church, and the Reeves Foundation. These grants enabled the school to add a new drop ceiling, energy-efficient lighting, new carpeting, 25 Chrome book Touch Screen computers, an interactive projector and whiteboard; a 60-inch flat-screen television for Chrome-casting, bean bag chairs, and an innovative Makerspace area which is dedicated to engineering and creation. People-sized blocks were purchased from Imagination Playground to begin forming the Makerspace. Books, air conditioning and additional Makerspace products are yet to be purchased.

Garaway maintenance staff removed several outdated shelves, and the walls enclosing an old office were taken out of the library to open up the space. The walls were then painted with a fresh coat of white paint to cover up the drab beige left over from the 60s.

"We really can't talk about this as being a library where kids go to get books and read. It is not only a learning resource center where our kids will still pick out books to read, but now they will also get to create with our Makerspace features, work with technology and be comfortable and invited by the atmosphere around them," Principal Jeff Williams said.

"The thing that is so satisfying with this library project is how it was done without using into school district money. It was created with love by the graciousness and generosity of others, from the Reeves Foundation to the Baltic Lutheran Church to our community to our staff. It was a total team effort and the results show that many hands created this great space."



(Left) Old view of library interior.



(Right) New Learning Resource Center.

Duties of the BOR



Board of Revision (BOR) Members, Chris Sycks (County Auditor) and Curtis Lee (County Commissioner), at the table during a hearing. Not pictured is the third BOR Member, Janette Donaker (County Treasurer) who is off the camera towards the left. Representatives for the Caparso appeal are seated.

The Coshocton County Board of Revision is charged with hearing the appeals filed during each tax year. The auditor is the statutory secretary and, along with the treasurer, serves every year. The commissioners' representative rotates between the three elected officials, usually whomever is serving as chairman of the Commissioners' Board. Each of these officials may also appoint a representative.

The Board of Revision exists to assure the equitable administration of Real Estate taxes within the County. Pursuant to that responsibility, the Board is authorized to consider and recommend settlement of certain matters regarding real estate valuations, disputed applications for various special benefits relating to real estate taxation, interest or penalties on late payment of taxes, etc.

During the review of the tax appeals, the Board is only reviewing the validity of a CAUV reduction or the accuracy of the fair market value set on a parcel at the most recent appraisal. The BOR is NOT authorized to consider such matters as:

- The tax rate in a given district - levies are voter-authorized;
- The percentage of increase of taxes - if the value is correct, the taxes are correct – no matter what the increase/decrease. Also remember, in most cases the 'jump from last year' is actually a jump from the last appraisal or update;
- The CAUV valuation formula - this is set by the Ohio Department of Taxation;
- The amount of a tax bill – if the value is correct, the rest is a mathematical formula $[(\text{value} \times .35) \times [\text{tax rate}]/1000]$

The burden of proof is on the complainant, which is usually the property owner. Failure to properly make your case could jeopardize your chances for a *(Continued, next page)*

2016 BOARD OF REVISION COMPLETES HEARINGS

Ohio Revised Code Section 5715.02 establishes the Board of Revision (BOR) for the taxpayer to have process to challenge the value set on their property for tax purposes. The Board consists of the county treasurer, auditor, and one commissioner. This year's BOR had 216 complaints filed in a timely manner to address. Taxpayers can appeal the BOR's decision at the Common Pleas Court (CPC) or Ohio Board of Tax Appeals (BTA). There were 82 complaints that had a value change offered prior to any hearings, with a total decrease in market value of \$1,128,190, plus 7 CAUV reinstatements. These were all done based on evidence included with the appeal and appraiser on-site review. The BOR dismissed 27 due to jurisdictional issues (1 is under CPC appeal and 21 (one filer) are under BTA appeal). Owners withdrew 7. Following are the results of this year's hearings.

OWNER/PARCEL	WAS	REQUESTED	BOR	APPEAL
(CAUV REINSTATED)				
ALEXANDER/0180000125700	REINSTATE CAUV/REMOVE RECOUPMENT			
SIMKINS/0020000003605	REINSTATE CAUV/REMOVE RECOUP ON 6 AC			
TRADITION PROP/0310000031402	REINSTATE CAUV/REMOVE RECOUPMENT			
MORROW/0140000009701	REINSTATE CAUV/REMOVE RECOUPMENT			
(CLASS CHANGE)				
WILLIAMS/0130000101900	474,070	385,070	474,070/class to Res -	
(DECREASED)				
HUFFMAN/0140000035900	86,560	60,000	77,690	-
MILLER/0230000027901	93,440	21,500	32,050	-
HALE/0270000079500	253,770	233,790	247,090	-
BRADFORD/0440000058300	103,820	89,480	97,910	-
ELLIOTT/0100000020800	34,100	24,000	23,700	-
OLINGER/0430000274800 et al	78,910	30,000	62,550	-
ROSS/0430000120300 et al	481,540	235,000	337,280	-
NULEAF/0430000640800	466,760	300,000	320,000	CPC
CAPARSO/0370000008800	54,580	27,500	51,080	-
MATHIAS/0350000088900	250,390	189,940	236,200	-
KEIM/0050000008500	385,160	230,000	235,400	-
MASON/0200000056600	18,950	1,000	1,000	-
JUARBE/0430000365300 et al	105,250	33,000	64,450	-
ADAMS/04300000584200	98,160	75,574	93,040	-
ERB/0180000144003	79,460	55,000	72,250	-
GREER/0430000111700	26,070	"lower"	21,060	-
ROSS/0380000043402 et al	322,940	0	107,640	BTA
LEVENGOOD/0010000002101	518,720	445,584	517,920	-
UNDERWOOD TR/0180000026300	62,440	46,860	54,020	-
HOLLEY/0310000011101	116,430	78,000	105,370	-
GILBERT/0430000229000	21,380	6,000	10,590	-
TASTEE APPLE/0300000001800 et al	902,169	902,169	1,382,670	-
DONAKER/0320000008700	89,960	69,000	73,850	-
SHIVERS/0180000049900	57,930	35,000	47,150	-
PRESTON/0420000032400	140,680	90,000	131,070	-
TWO VETS/0430000330901 et al	262,220	150,000	150,000	-
COMELLA/0100000050800	73,870	22,500	45,590	-
COMELLA/0430000024600 et al	529,750	350,000	350,000	-
BLAIR/0380000049600	81,440	57,504	78,240	-
WISEBURG/0170000054900	136,420	108,020	123,920	-
(INCREASED)				
BRYANT/0400000008407	93,880	78,050	96,780	-
BOATMAN/0130000190400 et al	166,250	141,940	178,520	-
CARROLL/0430000303800	113,040	90,840	113,220	-
KENNEY/0430000575300	302,290	220,000	312,480	-
SPANG/0160000002400	56,750	42,000	60,650	-

(Continued, next page)

Duties of the BOR (Continued)

solution satisfactory to you. Based upon its investigation, the hearing, and evidence presented, the BOR has the authority to increase, decrease, or make no change in the valuation of your property.

The Board will determine the fair market value of your property based on the information submitted to them. The Board can consider:

- Sales of similar properties,
- Independent fee appraisals (please be sure the appraiser will be available to testify in person for the Board of Revision),
- Itemized professional estimates of cost to repair deficiencies in your property,
- If the property has recently been sold at an arms-length sale, supporting documentation such as the closing statement and purchase contract,
- If the property is income producing, income and expense statements.

Please note that the Board cannot consider the Auditor's valuation of a neighboring property or other purported similar property as reason to file a claim or to adjust a valuation if there are no recent sales statistics available regarding those specific properties.

Sheriff's sales, bank sales, short sales, or any other sale where the buyer or seller are under unusual pressure to buy or sell are not considered arms-length sales and will not be considered as a valid comparable sale by the BOR in establishing property values for taxation purposes.

If, after the BOR gives its decision, and the complainant continues to be in disagreement and unwilling to accept the Board's ruling, the taxpayer may appeal to the State Board of Tax Appeals (BTA) or the local Common Pleas Court (CPC). There is no charge for filing at the BTA, but there are court filing fees to file at the CPC.

It is the duty of the auditor's office to have a fair market value on all properties for tax purposes so that the tax burden is shared fairly and equitably. This is done as a mass appraisal, based on averages. The appeal process is for those properties that fall outside of the averages.

More information, as well as the forms needed for the appeal process, are online: <http://www.coshoctoncounty.net/auditor/board-of-revision/>

Please do not hesitate to contact the auditor's office at (740) 622-1243 with questions or to have a form mailed to you.

2016 BOARD OF REVISION (Continued)

OWNER/PARCEL	WAS (NO CHANGE)	REQUESTED	BOR	APPEAL
FISHER TR/0170000072800 et al	18,000	10,000	18,000	-
SCHEETZ TR/0080000019500	167,900	130,590	167,900	-
BOATMAN/0130000104203	233,870	140,000	233,870	-
SIMMONS TR/0030000053716	137,210	82,400	137,210	-
DURBEN/0290000048700	79,020	36,863	79,020	-
HARSTINE/0010000003600	110,910	70,000	110,910	-
LOOMIS/0290000065600 et al	80,710	125,000	80,710	-
HILDEBRAND/0030000053703	53,680	23,000	53,680	-
JACKSON/0160000013800	79,420	33,000	79,420	-
PATEL/ 0440000008503	165,810	95,000	165,810	-
BRYANT/0350000065100	61,230	44,830	61,230	-
MANNING/043000084 (Trailer)	56,340	44,064	56,340	-
WILSON/0430000413800	90,330	90,000	90,330	-
UNGER/0430000443300	140,910	120,000	140,910	-
WILLIAMS/0130000178900	23,230	14,600	23,230	-
POTTER/0370000036900	43,080	23,370	43,080	CPC
TRULL/0030000035801	120,800	79,010	120,800	-
RICHARDS/0310000002200	389,800	340,000	389,800	-
DUSENBERRY/0210000006100	36,110	12,640	36,110	-
W LAF TOWNHOMES/0200000107900	1,375,040	550,000	1,375,040	BTA
WATSON/0130000100500	60,760	45,000	60,760	-
BARNES TR/0210000033100	78,800	45,000	78,800	-
MARDIS/0290000102500	114,320	90,000	114,320	-
BAILEY/0130000004400	206,170	161,700	206,170	-
RIVERSIDE LANDING/0430000660301	33,640	0	5,000	-
ALBERT LAND INV/043-00006040-00	122,180	75,000	122,180	-
ALBERT LAND INV/0430000653100	81,200	40,000	81,200	-
MCCLOY/0130000019200	189,720	75,000	175,220	-
STOVER/0290000060900	115,980	90,000	115,980	-
MARCENTILE/0100000013300 et al	397,810	279,000	397,810	-
MARCENTILE/0370000013900 et al	146,140	114,000	146,140	-
KIM/0170000111900	21,330	13,370	21,330	-
ANNIN & CO/04300000579200	3,800,920	2,772,000	3,800,920	-
WODA/03500000020303	3,156,500	1,173,000	3,156,500	BTA
CHASE BANK/0430000089700 et al	1,690,260	1,312,720	1,690,260	BTA
BOB EVANS/0440000008303	727,280	450,000	727,280	BTA
SHIPKA/03100000027400	110,530	59,900	110,530	-
SETON/03500000010501 et al	1,955,730	800,000	1,955,730	BTA
CUTSHALL/0170000105700 et al	483,630	183,141	483,630	-
WILLIAMSON/0260000081700 et al	560,240	342,630	560,240	-
C L TOO/0430000026400 et al	235,600	77,500	235,600	BTA
HOLLEY/0310000011103	61,180	37,800	61,180	-
FERN/0030000013003	110,130	2,500	110,130	-
WILT/003-00139 (Trailer)	22,970	11,000	22,970	-
VEIGEL/03700000010800 et al	market	CAUV	market	-
BOWMAN, P/04300000550900	99,840	115,000	99,840	-
BOWMAN, K/0430000630608 et al	174,450	146,000	174,450	-
WELLS/03500000023700	116,130	0	116,130	-
PHILLIPS/0130000155100	267,130	180,000	267,130	-
ISACON/0430000383600 et al	361,830	143,500	361,830	BTA
UNGUREAN/0430000652800 et al	472,050	310,834	472,050	BTA
E REISSER FARM/0100000067501 et al	CAUV	Lower CAUV	CAUV	-
H REISSER FARM/0380000062900 et al	CAUV	Lower CAUV	CAUV	-
PARK DIST/0370000059600	999,200	789,922	999,200	-
BELLFLOWER/0430000614800 et al	1,310,060	800,000	1,310,060	-

Those appealed to the BTA have been scheduled starting the end of March. No CPC appeals have been scheduled at the time of this article.

COSHOCTON COUNTY RECEIVES AOS AWARD

All of Coshocton County's offices and component units did their due diligence, and were rewarded with a good audit for calendar year 2015!

Coshocton County has received the Auditor of State Award from the office of Auditor Dave Yost. The honor recognizes entities for clean audit reports without findings for recovery, material citations, material weaknesses, significant deficiencies or other findings or questioned costs.

This accomplishment is not only attributable to the auditor's office and her staff as they monitor records, processes, and expenditures, but it also takes the hard work of all the county employees responsible for the financial records and daily duties of their individual offices to help make this happen. The teamwork within this county makes the job easier.

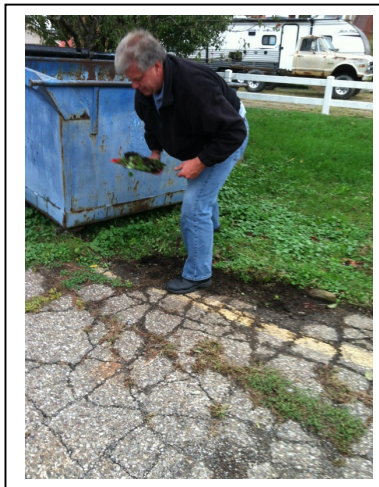
The full audit report can be viewed at the Auditor of State's website at:
<http://www.coshoctoncountyny.net/auditor/wp-content/uploads/sites/3/2016/09/15-Audit-Financial-Final.pdf>



CAUGHT IN A GOOD DEED

Submitted by Susan Turner, County Recorder

Coordinated Transportation Maintenance Supervisor and Driver, Duane Meyer has been working hard on off-times removing the flora and cleaning the employees' parking lot off of Walnut Street. This has been an ongoing project for him for several weeks. He means to help the county maintenance staff in preparation for blacktopping work. This lot is for the county vehicles and for several county employees' off-street parking.



If anyone reading this newsletter catches a county employee performing a good deed above and beyond duties' call, please share the story and/or photos. You'll get a by-line!