

# The Due Diligence

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



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## CONTACT INFORMATION

### COSHOCTON COUNTY AUDITOR

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### GENERAL WEBSITE:

<http://www.coshoctoncounty.net/auditor/>

### REAL ESTATE SEARCH WEBSITE:

[www.coshcoauditor.org](http://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-](https://www.facebook.com/pages/Coshocton-County-Auditors-Office/684678204895125?ref=aymt_homepag)

[Office/684678204895125?ref=aymt\\_homepag](https://www.facebook.com/pages/Coshocton-County-Auditors-Office/684678204895125?ref=aymt_homepag)  
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## From the Desk of....

**Chris Sycks, Coshocton  
County Auditor:**

### *Birth Pangs of a Biennial Budget*

Every two years, my fellow auditors, along with the staff at the County Auditor's Association, go

through proposed budgetary changes with a fine-toothed comb. The reason we do this is because, it seems, that every time a budget bill is introduced, there are items included that could be an unpleasant surprise if passed in their initial state. While it is named a "State Operating Budget", many ideas presented can affect many different entities – including local government and Coshocton County taxpayers.

The current proposed budget is House Bill 49 and is, at the time of this article, 3,512 pages long. Besides the things listed in the "CAAO Legislative Committee Update" article on page five, the following matters of local interest are also included in all those pages:

- Changes certain rules for county veterans service commissions' directors, VSOs, and other commission employees;
- Replaces the existing Local Government Fund (LGF) direct payments to municipal corporations with a new formula;
- Moves the collection and distribution of certain business' municipal income taxes from the city or village to the state;
- Provides only for a one-time payment to counties to cover the local MCO sales tax loss for the 4<sup>th</sup> quarter of 2017;
- Removes the auditors' weekly vendor license reporting duties;
- Requires certain sales and use tax information to be published on the Department of Taxation's website;
- Changes estate tax settlements to annual instead of biannual;
- Implements a competitive transportation brokerage system for non-emergency transports, shifting control from local to state;

One of my predecessors, Richard J. Tompkins (County Auditor from 1981 to 2005), once gave these words of wisdom when I was fretting about the amount of troubles a new bill would cause: "I don't worry about any proposed bill until it becomes law." Those are good words – I would be a nervous wreck if I worried about every proposed law that was introduced. Many of these things in the budget bill will morph several times before it becomes law in July. However, keeping a jaundiced eye on a bill's progress in order to contribute opinions or voice concerns is an important part of the process – no worries, just action.

If you are interested in following this or any other proposed law, you can track progress on The Ohio Legislature 132<sup>nd</sup> General Assembly's website at <https://www.legislature.ohio.gov/>. If you want to become actively involved and voice your opinion or concerns to your lawmakers, contact information for your Senator or Representative can be located online at <https://www.legislature.ohio.gov/legislators/find-my-legislators>

Until next time.

~Chris

### January - March County Anniversaries with more than 20 consecutive years

Laura Hall	32 years
<b>Wesley Tubbs</b>	<b>31 years</b>
Christina Sturtz	30 years
Lori Patterson	29 years
Scott Kestler	27 years
Lois Stubbs	27 years
Robert Gwinn	25 years
Kathy Jones	25 years
Susan Turner	25 years
Frederick Wachtel	25 years
Dean Hettinger	23 years
William Jackson	23 years
Frances Tumblin	23 years
Edward Zinkon	22 years
Wendy K. Wilson	21 years
<b>Cheryl L. Smailes</b>	<b>20 years</b>

### As a county employee, you already know...

...that a significant fringe benefit is the Ohio Public Employee Retirement System that receives a portion from your wages and a match from the county towards your future, **BUT**

### Did you know...

...that county employees also have a variety of voluntary deductions available to enhance your retirement with both savings and deferred compensation plans? Ask your employer about the options.

### Real Estate Taxes Available as a Payroll Deduction for County Employees

Was that check you wrote for the first half real estate taxes a little painful? Contact the Treasurer's Office if you are interested in having real estate taxes deducted from your paycheck. It doesn't have to be the full amount due – it can be any amount, from \$5 per pay and higher.

## Payroll Page

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

#### **Hired by Coordinated Transportation:**

on 12/27/2016 Michael E. Apple.  
on 02/27/2017 Richard W. Miller.

#### **Hired by the County Sheriff:**

on 01/03/2017 Dustin R. Mullinnex  
on 01/07/2017 Zachary D. Elson

#### **Hired by Hopewell (Bd. of DD):**

on 01/03/2017 Kacie R. Miller.

#### **Hired by Dog & Kennel:**

on 01/04/2017 Stephen R. Walsh.

#### **Hired by Job & Family Services:**

on 01/09/2017 Miranda S. Brown.

#### **Hired by Veterans' Commission:**

on 01/11/2017 John H. Wright, II.

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

on 01/19/2017 William D. Callahan.  
on 01/21/2017 Joseph S. Hunt.  
on 01/26/2017 Zachary L. Perigo.  
on 01/28/2017 Eric C. Stevens.  
on 01/31/2017 Christopher W. Clancy.  
on 02/02/2017 Matthew D. Salmons.

#### **Hired by the Juvenile/Probate Court:**

on 01/23/2017 Kelly L. Bratton.

#### **Hired by District Health: Women-Infant-Children (WIC):**

on 02/15/2017 Susan J. Worthington.

### Income Tax Refund Too High or Low?

Consider changing your withholding information by filing a new W-4 with payroll. Forms for 2017 can be found online at:

<https://www.irs.gov/pub/irs-pdf/fw4.pdf>

Also, it's a good time to think about any changes that have occurred or will soon occur since your last W-4 that could impact your income tax liability. Things such as a change in marital status, a new baby, a child aging out of the Child Tax Credit or dependency stage, or unusual gain or winnings could change what you owe for taxes.

Remember, you cannot claim more dependents than what your W-4 worksheet indicates, but you can ask for additional amounts to be withheld to cover unusual income.

### Congratulations and Best Wishes to:

**Kathy E. Tenney**, who retired December 31, 2016 from Hopewell (Board of DD) after more than 20 years of service.

**Judith C. Wilson**, who retired December 31, 2016 from Hopewell (Board of DD) after nearly 27 years of service.

**Karen R. Maloy**, who retired January 31, 2017 from Jobs & Family after more than 30 years of service.

**\*\*Correction: Trudy Corbett, actually retired February 28, 2017, not 11/22 as reported in the last quarter's issue. Sorry, Trudy - Hope you're enjoying your retirement!**



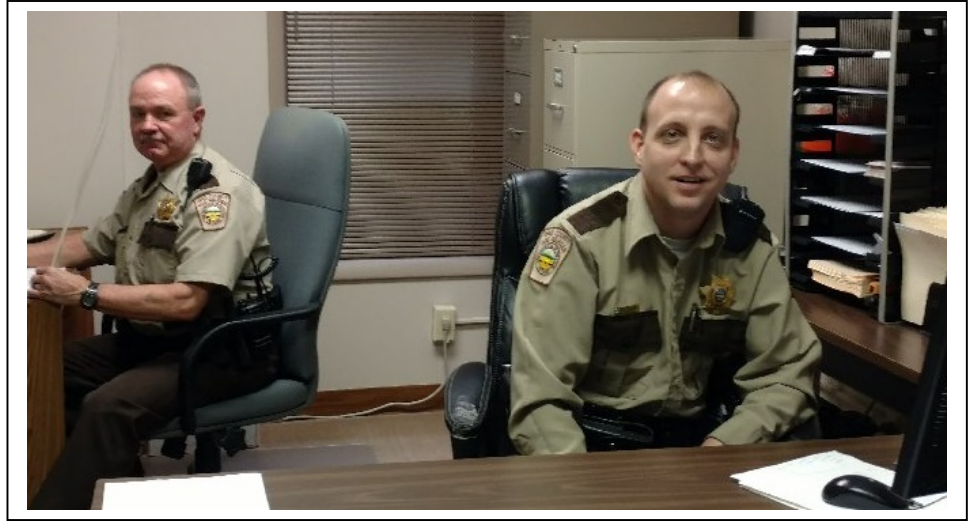
## Upcoming Dates & Deadlines

- Apr 1-30 – Johnson-Humrickhouse Museum (JHM) Teen Talent Exhibit
- Apr 3 – District Health/Budget Commission
- Apr 6 – Victim's Rights Week Luncheon, (See page 11)
- Apr 7 – County pay date (timesheets due 4/3) – Chamber of Commerce Dinner
- Apr 12 – County bill run (due 4/4)
- Apr 14-16–UKC Beagle Nationals, Fairgrounds
- Apr 21 – County pay date (due 4/17)
- Apr 22 – JHM What Women Want Fundraiser (5:30 p.m.)  
– The Big Coshocton Cleanup, Court Square (8:30 a.m.)
- Apr 26 – County bill run (due 4/18)
- Apr 28 – Township Association Dinner
- Apr 29 – “Sawmill Ridge Bluegrass Band” 3-Rivers Bluegrass, Inn & Suites (7 p.m.)
- Apr 30 – Coshocton Community Choir Spring Concert, CHS (3 p.m.)
- May 5 – County pay date (due 5/1)  
– First Friday Celebration, Main Street
- May 5-12-Dogwood Festival
- May 6– JMH Pushing the Surface Quilt Exhibit Opens
- May 10 – County bill run (due 5/2)
- May 12 – Relay for Life, Fairgrounds
- May 19 – County pay date (due 5/15)  
– Auditor's Sale (see articles, pages 4 and 8)
- May 21 – Three-Rivers Bluegrass, Inn & Suites (7 p.m.)
- May 24– County bill run (due 5/16)
- May 27–28 – Rinehart R100 Archery Shoot, Sportsman's Club
- May 28– Keene Memorial Day Parade
- May 29 – MEMORIAL DAY – Offices Closed  
– Coshocton Memorial Day Parade  
– Warsaw Memorial Day Parade
- May 30 – County GAAP report due to State

*(Continued, next page)*

## Spotlight on... COSHOCTON COUNTY DOG WARDEN

*Submitted by Rusty Dreher, Coshocton County Dog Warden*



*Pictured, left to right, Deputy Steve Walsh and Dog Warden Rusty Dreher.*

The Dog Warden's office employs three part-time Dog Wardens, whose jurisdiction reaches the city, county and all villages. Rusty Dreher, Dog Warden, has thirteen years in law enforcement along with fifteen years in fire service. Ryan Conkle, Assistant Dog Warden, has five years in both law enforcement and fire service. Steve Walsh, Deputy, has more than thirty years in law enforcement and is retired from Ohio Fab after more than forty years. All three of these employees remain on the auxiliary for the sheriff's office; however, as dog wardens, their main responsibility is covered under the Ohio Revised Code Section 955, which deals with enforcing dog license compliance, along with investigating dog running at large complaints. The dog wardens also assist other county agencies, such as the sheriff's office or EMS, with dog-related matters. As we decided to focus more on enforcement the last several years, we have seen higher compliance rates.

The dog warden's office is funded by the dog and kennel fund, which includes monies taken in for dog license, court fines, and fees collected at the animal shelter. This fund can only be used for funding dog and kennel matters. Along with enforcing license and dog at large complaints, we are statutorily required to pick up any stray dogs in the Coshocton County area. These are then housed at the Animal Shelter, which is run by The Humane Animal Treatment Association (HATA) under contract with The Coshocton County Commissioners.

Ohio Revised Code requires any dog older than 90 days to be licensed in the county he or she are housed. The license fee is \$12.00 if bought on time or \$24.00 if bought later than 30 days. If you are found not to have licenses for any age dog, you could be charged with a minor misdemeanor, which will then result in fines and court costs as well as your license fee. The only dogs who are exempt from this licensing are dogs housed at the animal shelter. The number of licenses sold has steadily increased over the years, in 2006, we sold 6756 licenses, and in 2016, we sold 8529. Funds from our Dog and Kennel Fund are also used to upgrade the dog warden's equipment and have been used to make some much-needed upgrades at the animal shelter. At \$12, we are pleased to announce we rank ninth among all 88 Ohio counties for the lowest cost of a dog license. The dog warden's office can take your complaint by calling 740-295-0026 and leaving a message.

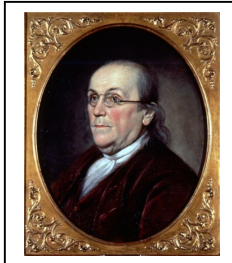


### Upcoming Dates & Deadlines (continued)

- Jun 2 – County pay date (due 5/26)
  - ArtPARK Ribbon Cutting (4:30 p.m.)
  - First Friday Celebration
- Jun 5 – Deadline to file Homestead Reduction Applications for MANUFACTURED HOMES (current law allows applications for real estate all year)
- Jun 8-10 – Hot Air Balloon Festival, Fairgrounds
- Jun 9 – Jazz on the Lawn, Pomerene Center
- Jun 11 – Annual Corvette Show, Roscoe
- Jun 12-14 – Auditor's Summer Conference
- Jun 14 – County bill run (due 6/6)
- Jun 16 – County pay date (due 6/12)
- Jun 16-18 – Dulcimer Days Festival, Roscoe
- Jun 24 – Lake Park Indian Mud Run (8a-2p)
  - JHM Breweriana Exhibit opens
  - Three Rivers Bluegrass, Inn & Suites (7 p.m.)
- Jun 28 – County bill run (due 6/20)

**"Justice will not be served until those who are unaffected are as outraged as those who are."**

*~Benjamin Franklin  
(1706-1790)*



**Receive DUE DILIGENCE electronically by Emailing:**  
[chrisycks@coshoctoncounty.net](mailto:chrisycks@coshoctoncounty.net)

**\*\*\*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)

## AUDITOR'S SALE TO BE HELD

*"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 & not sold shall be forfeited to the state & the County Auditor will offer it for sale to the highest bidder." Ohio Revised Code 5723*

The next Auditor's Sale will be held at 10:30 a.m. on May 19<sup>th</sup> at the Courthouse. At the time of this article, there are five manufactured homes and five real estate parcels scheduled to be sold:

### Manufactured Homes

008-00026 32780 SR 93, Crawford Twp  
 008-00047 32780 SR 93, Crawford Twp.  
**018-00196 52939 TR 159, Lafayette Twp.**  
 038-00042 16500 TR 287, Virginia Twp.  
**002-00063 TR 249, Adams Twp.**

### Real Estate

043-00003645-00 441 Main St., Coshocton  
 043-00004128-00 134 South 6th St., Coshocton  
 043-00003553-00 418 South 7th St., Coshocton  
 043-00001107-00 901 East Main St., Coshocton  
 043-00000472-00 424 N 9th St., Coshocton

Parcels go for the best bid but may not be sold to any person delinquent on real property taxes in the State of Ohio nor for less than the total amount of charges and costs if the highest bidder is the last owner of record or his or her immediate family member.

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

The real estate parcels can be viewed online on the County GIS at <http://gis.coshoctoncounty.net/index.aspx> by searching by the parcel number (without the dashes). Photos of the real estate structures are all shown on page 8. The manufactured homes (in bold above) are pictured below and to the left. Land does not go with the



manufactured homes. For more information, call the Auditor's Office at 740-622-1243 or view online at [www.coshoctoncounty.net/auditor/auditor-sale/](http://www.coshoctoncounty.net/auditor/auditor-sale/)

A non-refundable down payment (10% of the total due or \$50, whichever is greater) is due at the sale, with the balance due within 10 days. Total due includes the bid amount, plus the fees to transfer (\$45 Auditor Deed fee, \$36 Recorder's fee & \$.50 Transfer Fee).





### CAAO Legislative Committee Update

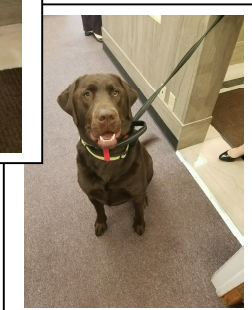
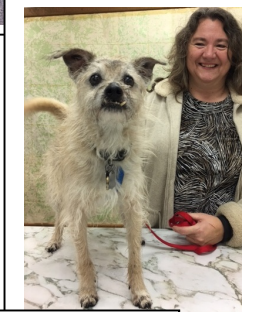
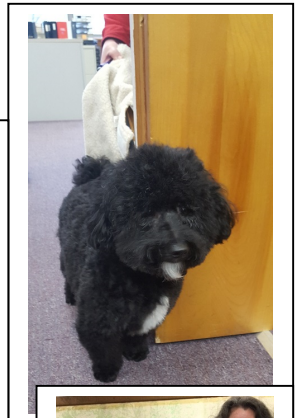
County Auditor Chris Sycks serves on the Legislative Committee of the County Auditors' Association of Ohio (CAAO), working to monitor bills that may negatively impact local taxpayers and county government, suggest legislative proposals, and encourage policies which positively impact them. With the 132<sup>nd</sup> Ohio General Assembly starting their work, we have several reintroduced and new bills. Below is information on bills 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. **In House Finance Committee.**
- HB 24 – *Veterans Organization Tax Exemptions*. To exempt from taxes all property owned by these regardless of use. **1<sup>st</sup> Hearing, House Ways & Means Committee.**
- HB 34 – *Official Notice Delivery*. To allow certain notifications by other than certified mail. **2<sup>nd</sup> Hearing, Senate Government Oversight & Reform Committee.**
- HB 49 – *Operating Budget*. SYF 2018-19 main budget. This includes a multitude of issues and will morph throughout the whole process until finalized in June. Items of particular interest are:
  - Addresses loss of Medicaid MCO sales tax.
  - Local Government Distribution methods.
  - Increasing state sales tax to 6.25% (with Coshocton's local tax, our county sales tax will be 7.75%).
  - Allows commissioners by resolution to authorize appointment of coroners and engineers instead of by election.**8<sup>th</sup> Hearing, House Finance Committee.**
- HB 52 – *Deed Solicitation Regulation*. To require certain disclosures and limits charges on mailers selling various "property records" that are public records. **Passed by House; vote 96-0.**
- HB 70 – *Fuel Tax Transparency*. Requires our weights & measures inspectors to place stickers on all pumps itemizing taxes. **1<sup>st</sup> 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. **In House Finance Committee.**

(Continued, page 7)

### Special Customers Visit the Auditor's Office (Part 2)

As promised in the last issue, here are some of January's visitors. During the last month of dog licensing, we had these furry customers bring in their people to purchase their tags. There were too many for one column, so there are more on the next page. Pictured clockwise from upper left: Henata K9 unit (Deputy Dave Stone), Cameo Jake & Black Jack (Robert & Georgia Summit), Maxwell (Sonja Hodges), Jake (Auditor Chris Sycks), Eileen the Puppy Queen (Ben Pulley), Duke and Emma, (Lisa Garrett), Rudy (Jacque Woodward), and in the center, Mr. Bojangles (Dawn Dawson).





## APPLY FOR HOMESTEAD & MORE AT THE SENIOR CENTER ON APRIL 24TH



County Auditor Chris Sycks and some of her staff will be at the Coshoc-ton Senior Center, located at 201 Brown's Lane on Monday, April 24th, at 11:15 a.m. She will explain the Owner Occupied Reduction, the Homestead reduction and the Expanded Veterans' Homestead reduction programs and how they can save you tax dollars. She will also stay for Q & A and will be able to take applications for all the programs.

If you plan on applying for either of the Homestead reductions, please bring proof of age (driver's license) if you are 65 or older this year, or, if applying under disability, the SSI award letter. If applying for the veteran's expanded reduction, a copy of your DD214 and the letter from the U.S. Department of Veterans' Affairs documenting the disability rating will need to be presented. Veterans do not have to provide income information; all others will need a 2015 and/or 2016 income tax return or other proof of income. Anyone who has less than \$31,800 Ohio Adjusted Gross Income qualifies.

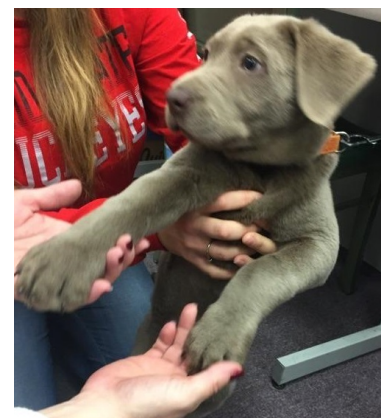
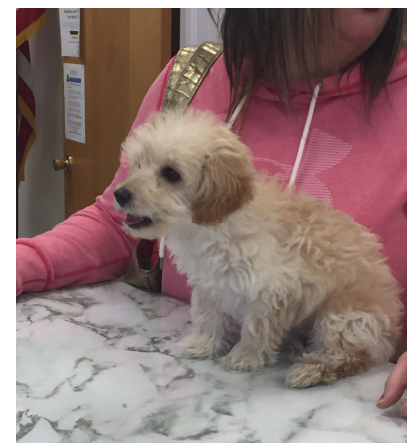
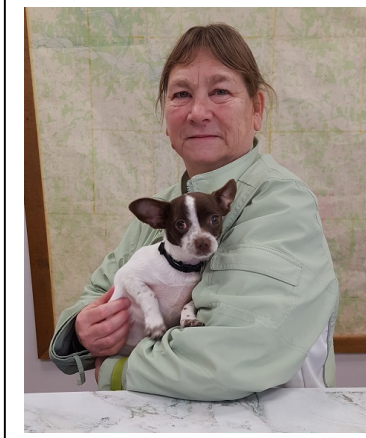
Come and find out how you may save \$300 or more on your real estate or manufactured home tax bill!

*More information about these reduction programs can also be found online at:*

<http://www.coshoc-toncounty.net/auditor/homestead/>

### Special Customers (Part 2, Continued)

*Pictured clockwise from upper left: Cocoa (Diane Miner), Aspen (Garth & Sandy Goodyear), Cooper (Treaa Erwin), Ruger (Brittany Chaney), Murphy (Kacey Lahna), Titan and Igor (Rob Nelson), and Vulcan (Keith Reinert)*





### CAAO Legislative Committee Update (Continued from page 5)

- HB 104 – *Tax Refund on Bad Debts*. Allows vendors to receive sales tax refunds on credit accounts charged off as uncollectible. **2<sup>nd</sup> Hearing, House Financial Institutions, Housing & Urban Development Committee.**
- SB 17 – *Local Government Fund Allocation*. To increase allocations from State General Revenue from 1.66% to 3.68%. **In Senate Finance Committee.**
- SB 36 – *Agricultural Computation*. Changes CAUV formula in regards to capitalization rate and requires CAUV land used for conservation be valued at the lowest of values based on soil type. **4<sup>th</sup> Hearing, Senate Ways & Means.**
- SB 75 – *Water Service Property Liens*. Regarding property special assessments for unpaid water service charges. **In Senate Energy & Natural Resources Committee.**

### COUNTY WEBSITE RESOURCES

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

- Online Marriage Application:  
<http://70.62.247.234/marriageApplication.php>
- Child Support & Visitation Forms:  
<http://www.coshoctoncounty.net/juvenile/child-custody-visitation-forms/>
- Animal Shelter needs:  
<http://www.coshoctoncounty.net/shelter/how-can-i-help/>
- Permitting information for commercial structures:  
<http://www.coshoctoncounty.net/auditor/commercial-properties/>
- Board of County Commissioners' minutes:  
<http://www.coshoctoncounty.net/uploads/boc/minutes/>
- Absentee Voting:  
<http://www.coshoctoncounty.net/boe/absentee-information/>
- Child Support information & calculator:  
<http://www.coshoctoncounty.net/coc/child-support/>
- Transportation FAQ:  
<http://www.coshoctoncounty.net/transportation/frequently-asked-questions/>

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

[www.coshoctoncounty.net](http://www.coshoctoncounty.net)

### Auditor Chris Sycks Hosts Auditor's Association District Meeting



Coshocton County Auditor, Chris Sycks, hosted the North East Ohio Auditor's Association's District meeting in January. There were 37 in attendance, representing several counties, businesses, and the Ohio Oil & Gas Association. Also included in that number was Representative Householder's Legislative Aid, Bryan Gray, and our own County Engineer Fred Wachtel, County Recorder, Susan Turner, and County Clerk of Courts, Camila Graham. Rea & Associate's Chad Gordifo and Annie Yoder did an "Audit Hot Topics" presentation. A delicious lunch from Shumaker Farms' Catering was included in the registration cost. Thanks, also, to Frontier Power for allowing us to use their beautiful community room, and to Tyler Technologies for sponsoring the continental breakfast before the meeting got started. It got lots of compliments from our guests!

### Coshocton County Auditor Chris Sycks 2017 North East Ohio District President



*Presidents, Vice-presidents, and Secretaries for each of the four Ohio districts were sworn in at the County Auditor Association's Winter Conference in November.*



## Topic-Specific E-Courses – Taking Small Bites of the Ohio Ethics Law!

*By Susan Willeke, Education & Communications Administrator, Ohio Ethics Commission*

Several years ago, the Ohio Ethics Commission introduced “topic-specific” e-courses to our web site. The intent of these brief online courses was to allow public offices and agencies to compactly study specific areas of the Ethics Law.

These courses are approximately 15 minutes long and many agencies have used them at staff meetings to supplement their knowledge of the Ethics Law in short and palatable timeframes. For example, there are several agencies that show one short e-course at each staff meeting. By the end of the year, the staff has learned a great deal of information about the Ethics Law without feeling overwhelmed by information.

The brief e-courses currently available on our website include:

- The “Conference Question”
- Gifts
- Job-Seeking Restrictions
- Nepotism
- New Elected Office Holders: What Should You Know?
- Post-Employment
- The Private Sector
- Sales to Public Agencies
- Conflicts of Interest
- Public Contracts
- The Ohio Ethics Law: Travel, Meals, and Lodging

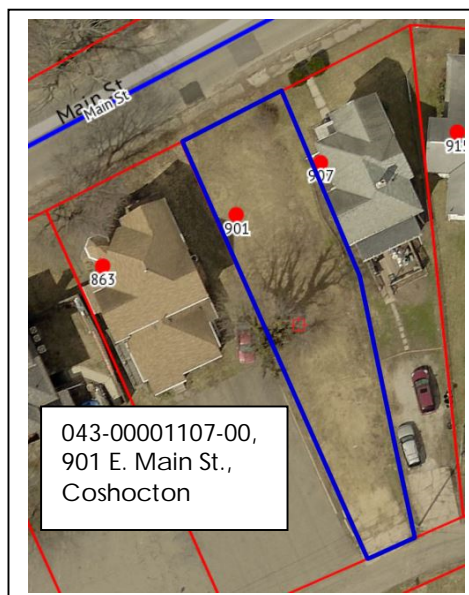
While viewing just one course does not meet the annual training requirement for state officials and employees per the Governor’s Executive Order, viewing numerous courses throughout the year (in a staff meeting setting where attendance is recorded by your agency) can be an interesting and time-effective way to better understand the Ethics Law and meet training requirements.

The web address for e-learning is <http://www.ethics.ohio.gov/education/elearning/ecoursespecific.html>

If you have other topics to suggest, email [willeke@ethics.ohio.gov](mailto:willeke@ethics.ohio.gov) with your thoughts and ideas!

## Old J J Newberry Building One of Five Real Estate Parcels to Be Offered at Auction

*Below are photos or Pictometry images of real estate parcels to be sold at the May 19<sup>th</sup> Auditor’s Sale (see article, page 4).*





## COUNTY EMPLOYEE PARTICIPATES IN MARATHON

*Submitted by Christie Thornsley, Asst. Prosecutor*



I had a small milestone this past week. I was lucky enough to run the New York City Marathon (along with about 50,000 other people from around the world). It was an amazing experience, mostly because of the people I had the opportunity to meet. It was a grueling 26.2 miles and I was very happy to finish. At the time I finished, I told myself that I would never run another marathon because it is so taxing on the body, but I have already signed up in hopes of getting chosen again next year. So, cross your fingers for me!

*This article was submitted for the last issue and missed. My apologies for the omission.*

*- Chris*

## LEGAL NOTICE

The annual financial reports for Coshocton County General Health District, Child & Family First Council, Regional Planning, Coshocton City/County Park District, and Soil & Water funds for the year ended December 31, 2016 are complete. The reports are available for public review and inspection online at <http://www.coshoctoncounty.net/auditor/financials-audits/>

or at the Auditor's office, 349 Main Street, Coshocton. Office hours are Monday through Friday, 8:00 a.m. to 4:00 p.m.

## TY 2015 BOR Appeals Update

*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. Of the 216 appeals considered last year, there were 35 decisions appealed. Following is an update of the appealed cases.*

Owner/Parcel	Requested Value	BOR Value	Change in Annual Tax
ROSS/0380000043402 et al <i>Owner requested dismissal.</i>	0	107,640	\$ 1,571
W LAF TOWNHOMES/0200000107900 <i>Scheduled 3/22/2017 at BTA; Townhome's Atty. offered \$650,000 settlement – Ridgewood LSD (counter-complaint) Atty. accepted – BOR confirmed. Estimated final in Annual Tax \$11,643 (decr).</i>	550,000	1,375,040	\$13,615
WODA/0350000020303 <i>(Two Cases) Scheduled 3/21/2017 at BTA</i>	1,173,000	3,156,500	\$29,147
CHASE BANK/0430000089700 et al <i>Scheduled 3/29/2017 at BTA; Chase's Atty. offered \$1,265,000 settlement – BOR declined,</i>	1,312,720	1,690,260	\$ 8,130
BOB EVANS/0440000008303 <i>Scheduled 3/14/2017 at BTA; Evan's Atty. offered \$550,000 settlement – RVLSD (counter-complaint) Atty. accepted – BOR confirmed. Estimated final in Annual Tax \$2,671 (decr).</i>	450,000	727,280	\$ 4,163
SETON/0350000010501 et al <i>(Two Cases) Scheduled 3/29/2017 at BTA; Seton's Atty. offered \$1,200,000 settlement – RVLSD (counter-complaint) Atty. accepted – BOR confirmed. Estimated final in Annual Tax \$6,005 (decr).</i>	800,000	1,955,730	\$17,540
C L TOO/0430000026400 et al <i>Scheduled 2/27/2017 at BTA; Withdrawn by owner.</i>	77,500	235,600	\$ 3,405
ISACON/04300000383600 et al <i>Scheduled 3/20/2017 at BTA; Owner withdrew one of three parcels.</i>	143,500	361,830	\$ 3,832
UNGUREAN/04300000652800 et al <i>Scheduled 3/20/2017 at BTA; Owner withdrew one of three parcels.</i>	310,834	472,050	\$ 2,830
DARR/0420000006700 <i>Scheduled 1/4/2017 at CPC</i>	reinstate CAUV	Dismissed	\$ 1,527
POTTER/03700000036900 <i>Scheduled 1/4/2017 at CPC; Continued to 4/7/2017.</i>	23,370	43,080	\$ 428
NULEAF/04300000640800 <i>Scheduled 1/6/2017 at CPC</i>	300,000	320,000	\$ 430
21 cases filed by RVLSD to equal sales <i>BTA remanded to BOR for hearings. BOR Hearings held 1/26/17 beginning at 8:30 a.m.; Remanded hearing results as follows:</i>		Dismissed	varies
<i>No change decision issued by BOR on the following 17 cases: A. Troyer, A. Hershberger, Black Squirrel, Camm Holdings, C. Darr, C. Miller, E. Miller, ETM Holdings (2 cases), F. Miller, J. Wengerd, J. Yoder, KSK Farms (3 cases), Musk. Valley Rod &amp; Gun Club, T. Gingerich. – values not changed; no change to annual tax.</i>			
WOODIE LAND/0260000016701	275,000	No change to value CAUV reinstated	\$1,424 (decr)
MILLER LAND/03100000034601 et al	450,000	275,000	\$ 311 (decr)
COOL SPRING/NISLEY/0170000039300 et al	1,450,000	1,450,000	No change-(CAUV)
GINGRICH/03300000007900	600,000	436,630	\$ 186 (incr)

*At the time this article was written, there are 44 Board of Revision complaints filed so far this year for tax year 2016. Deadline for filing on the tax bills that were just received is March 31, 2017. It's the burden of the taxpayer to present evidence supporting his or her opinion of the property value. Based on the facts, evidence of the property's value that are provided to the Board by the property's owner, and an on-site viewing, the Board of Revision can vote to either increase, decrease, or retain the*

## 2017 OHIO SUNSHINE LAW MANUAL AVAILABLE

Lord John Emerich Edward Dalberg-Acton said "Power tends to corrupt, and absolute power corrupts absolutely."

From Patrick Henry, we heard, "The liberties of a people never were, nor ever will be, secure, when the transactions of their rulers may be concealed from them..."

And, during *State ex rel. Patterson v. Ayers*, 171 Ohio St. 369, 371 (1960), Ohio Supreme Court Justice Charles Zimmerman opined "The rule in Ohio is that public records are the people's records, and that the officials in whose custody they happen to be are merely trustees for the people; therefore anyone may inspect such records at any time, subject only to the limitation that such inspection does not endanger the safety of the record, or unreasonably interfere with the discharge of the duties of the officer having custody of the same."

Ohio legislators have put into place the 'Sunshine Laws' regarding open government to protect the citizenship to whom the government belongs. These laws are available in detail within the pages of the Ohio Sunshine Law Manual, updated every year. Part of these laws includes training and auditing. County Auditor Chris Sycks as well as several members of her office staff have completed the Public Records Training. We are also pleased to announce that Coshocton County was NOT on the list of citations from the Auditor of State's office (see press release,

<https://ohioauditor.gov/news/pressreleases/Details/3445>). The County Auditor's Office and other Coshocton County Offices strive to be open and transparent. Information on what records are available in the auditor's office can be found at <http://www.coshoctoncounty.net/auditor/public-record/>

The 2017 edition of the manual is available online at: <http://www.ohioattorneygeneral.gov/Files/Publications-Files/Publications-for-Legal/Sunshine-Law-Publications/Sunshine-Laws-Manual>

## Coshocton DJFS News

*Submitted by Mindy Fehrman, DJFS Director*

As Coshocton JFS wrapped up 2016, we found our foster care expenses unfortunately exceeded projections. After removing federal and shared funding reimbursements, our local obligation was \$572,513. This is over a **250% increase** from the expense of 2010. Why the change? In 2010, we had a total of 29 children with an average age of 13 years old in foster and residential care. In 2016, that number climbed to 44 with an average of 8 years old. Why the change? We are finding more and more parents who are not able to keep their children safe due to their drug and alcohol abuse. Currently, we have 34 children in foster/residential care and of those, 19 families (or 56%) are abusing drugs. We are working with more and more babies who are born drug addicted which means the mothers used drugs while they were pregnant. Although the number of teens we have in our custody has decreased, most of the teenagers we work with have significant mental health issues. For example, one teen has behaviors so significant that the child has been placed in a residential facility costing \$11,000 a month. Fortunately, with the intensive treatment, we hope this teen will be able to be placed in a less restrictive environment such as foster care by the end of the year. But, placement costs in 2016 for that one child absorbed over 20% of our levy funds.

### Coshocton County JFS Foster Care Expenses

	2010	2011	2012	2013	2014	2015	2016
Payments to Foster Care and Residential Providers	\$330,745	\$420,805	\$461,005	\$557,973	\$542,338	\$561,438	\$867,765
Less Reimbursements (Federal and shared funds)	\$183,192	\$221,286	\$197,065	\$230,325	\$273,358	\$257,736	\$295,252
<b>Net Local Cost</b>	<b>\$147,553</b>	<b>\$199,519</b>	<b>\$263,940</b>	<b>\$327,648</b>	<b>\$268,980</b>	<b>\$303,702</b>	<b>\$572,513</b>

Coshocton JFS is committed to be a leader in eliminating drug abuse in our community. Not only is it a safety concern for the children affected, but it impacts the safety of every resident. We have committed Temporary Assistance to Needy Families (TANF) funds to several endeavors in the community specifically designed to reduce drug abuse and increase safety. Some of the projects include:

- **Community Safety and Security Program** - improve safety in our county with increased visibility of and actions from the Coshocton County Sheriff's Office with an emphasis on high crime and high drug areas including the following:
  - Road officer to accompany JFS child protective workers when needed
  - Special detail for targeted enforcement traffic stops
  - Community education activities for youth and families especially in low-income housing complexes, high crime and high drug areas
  - Interdiction detective to coordinate efforts to reduce the production, manufacturing, distribution, transportation and chronic use of illegal drugs
- **Community Center Program** – in conjunction with Kno-Ho-Co-Ashland Community Action Commission to provide healthy no-cost

*(Continued, page 12)*



### "DUE DILIGENCE" Newsletter Space Open to All County Offices or Local Subdivisions

Have some good news? Want to share something about your office, board or council? Want to get the word out on something? This is just to remind you that any office or local government official or employee may submit items to be included in this newsletter.

The Due Diligence is issued on a quarterly basis. If you have articles or items submitted by the middle of the last month of any given quarter, it should be able to be included in that current issue. Please email articles and/or photos to [chrissycks@coshocountynet.net](mailto:chrissycks@coshocountynet.net)

**Just a Reminder...**  
**Contact the Coshocountynet**  
**County Clerk of Courts**  
**Office for your Passport needs.**  
**Phone #740-622-1456**

### TANF Summer Youth Work Program Accepting Applications

*Submitted by Lisa Scott, DJFS Workforce  
Trainer / Career Counselor*

Well, it's that time of year again. Coshocountynet Job & Family Services is conducting the TANF summer youth work program. Youth ages 14 to 24, who are eligible, will have opportunities to gain work experience and earn extra money over the summer.

Applications are being accepted Monday through Friday, between April 10<sup>th</sup> and May 12<sup>th</sup>, from 9 a.m. to 3 p.m. at OhioMeansJobs Coshocountynet County, in the lower level of Job & Family Services. The youth will start working June 19<sup>th</sup> and earn minimum wage. There will again be a need for crew leaders, so high school graduates or college students can submit a resume to Lisa Scott at:

[lisa.scott@jfs.ohio.gov](mailto:lisa.scott@jfs.ohio.gov)

The summer food program will again run in tandem with the summer work program supplying lunches to youth in Coshocountynet. If you have any questions about the summer program please contact Lisa Scott at 740-295-7560.

### What's a TIRC?

A TIRC is the Tax Incentive Review Council, and each county with any sort of tax abatements has an active council. One duty of the County Auditor is to act as chair of the TIRC, which meets annually, usually in March, to assure the projects are living up to their commitments. Coshocountynet County currently has two active Enterprise Zones - McWane Poles and Kraft (Heinz) Foods. McWane's is a 12-year, 100% abatement on the new construction at their site on Clow Lane. Their real estate tax bills this year would have been \$35,210 more this year had the Enterprise Zone not been in place. Kraft's is a 10-year, 75% abatement on new construction, with an added Local Job Grant that gives them some income tax relief along with their real estate tax abatement. Their real estate tax bills this year would have been \$11,871 more without the Enterprise Zone. Both of these companies have exceeded their commitment to the economic growth of Coshocountynet County in exchange for these tax incentives. The Port Authority works hard, along with the City and County governments to offer these incentives to bring in more jobs.

<b>McWane</b>			
	<b>Promised</b>	<b>Achieved to date</b>	<b>% Attained</b>
<b>Retained jobs</b>	0	0	n/a
<b>New jobs</b>	12	20	167%
<b>New payroll wages</b>	\$424,320	\$746,619	176%
<b>Kraft</b>			
	<b>Promised</b>	<b>Achieved to date</b>	<b>% Attained</b>
<b>Retained jobs</b>	372	372	100%
<b>New jobs</b>	300	380	127%
<b>New payroll wages</b>	\$8,736,000	\$12,422,168	142%

### Special Speaker and Recognition Given During Victims' Rights Week

*Submitted by Emily McBurney, Victim/Witness Coordinator,  
County Prosecutor's Office*



**Guest Speaker: Jennifer Kempton – Survivor of Human Trafficking**



*Jennifer uses her story to promote awareness and encourage advocacy. During her horrific time on the streets she was branded and sold by her abusers. After becoming free, these scars became constant reminders of her abuse until she was given a gift of a tattoo cover-up. The freedom she experienced through covering her brands inspired her to start "Survivor's Ink". Survivor's Ink exists to raise awareness through advocacy and education while empowering survivors by covering brandings and scars of violence which enable the survivor to break the psychological chains of enslavement from their abusers. Survivor's Ink also provides a vast network of support and resources for survivors of human trafficking. For more information, or to get involved, visit [www.survivorink.org](http://www.survivorink.org).*

#### Special Recognition for the following individuals/organizations:

Ohio Army National Guard ~ SSG John Lonsberry & SSG Stephen Good  
County Board of Developmental Disabilities ~ Steve Oster & Jill Lahna  
Community & First Step Volunteer ~ Penny Egler  
Coshocountynet County Career Center ~ Cosmetology Human Trafficking Coalition Members  
Retired Deputy Sheriff & Court Bailiff ~ Major Jon Mosier (Lifetime Achievement Award)



**Coshocton DJFS News** (continued from pg. 10)

or low-cost activities for all county residents regardless of income and age. This program has been able to provide services to over 1200 residents a month at the Senior Center during the hours that the facility is not used for senior-only activities.

- **Guardian Ad Litem Services** through Juvenile and Probate Court for both abuse, neglect and dependency cases as well as pro se custody cases. In addition, JFS provides funding to Juvenile Court for their **Diversion and Truancy Programs** to proactively reduce the risky behaviors of youth in our community.
- **Alternative School** – JFS provides funding to operate this program in lieu of suspension or expulsion. As a result, students are well supervised and able to complete coursework toward grade promotion or graduation.

These are just a few of the projects the agency supports with TANF funds. All totaled, the agency provides over \$650,000 in TANF contracts to provide needed services to the community. That's the good news. The bad news is that we cannot use TANF dollars for foster and residential placement purposes. We appreciate the fact that the commissioners have provided us with money from the general fund in exchange for some of the services listed above. Of course, we also appreciate voter support of our 1 Mil levy for child protection over the last 50+ years. This levy has been renewed every five years since 1984 and we receive about \$570,000 a year for child protection. The levy was implemented to help pay for a lot of child protective costs but as you can tell, in 2016 the funds had to be completely attributed to foster and residential care for children. In the coming months, the agency will have to make some tough decisions on how to best utilize available funding to continue to keep vulnerable children safe and help parents to do the same.

## Janet S. Mosier, Clerk of Courts Retires After 34 Years of Public Service

*Submitted by Camila Graham, Clerk of Courts*



**Janet Mosier & Judge Robert Batchelor.** Deputy.

Irene Crouso Miller decided to retire in 2008, so Janet ran for the office of the Clerk of Courts and won. She officially began her term on January 1, 2009. Janet held the Clerk of Courts office for 2 terms and retired on December 31, 2016. During her time in office, she hired Camila Graham to take her position as the bookkeeper in January 2009. In March of 2014, she hired Krista Stoffer to replace Sheryl Murray, who had retired. In January of 2016, Janet hired Edie Harris back full-time in the Title Department.

Janet Mosier started working in October of 1981 with Dan Moody, the Coshocton City Mayor, as an Administrative Assistant. Janet worked for Mayor Moody for 10 years.

Then she went to Roscoe as an Administrative Assistant to Jerry Musich, the Executive Director of the Roscoe Village Foundation. She worked there for one and a half years.

Janet worked in the Clerk of Courts Legal Department for 24 years. She was hired in February of 1993 by Irene Crouso Miller, the Clerk of Courts. During the interview, Irene knew Janet was the "right fit" for the office and they have been best friends ever since. Janet was a Deputy Clerk and the bookkeeper. In 2005, she was appointed as the Chief



**The Millers with Janet.**

Also, in December of 2016, Janet hired Barb Karr in the Legal Department.

On December 30, 2016, the employees of the Clerk of Courts Legal and Title Departments held a retirement party in her honor in the Courtroom.

Janet Mosier was commended over and over again during her retirement party for her dedication and commitment to her position as the Clerk of Courts. Janet was a great inspiration and is missed by her fellow employees.

