

The Due Diligence

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



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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

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From the Desk of....

Chris Sycks, Coshocton County Auditor:

Staring at the Second Half of 2018...

I know I am not the only one to say this, but I can hardly believe it is July already! It seems like the older I get, the quicker this old world spins around! Sometimes, it feels like I have to hang on for dear life just to

keep from being shot off into space!

Some theorize that the older you get, the smaller a year is proportionally to your whole lifespan. This may be, but I think it is because of the attention we give to the calendar and how full our calendars are. Many jobs in our office are cyclical and we are always looking ahead to another tax year. My four-year term is yet another division of time that makes me all too aware of time marching on. I am now well into the last year of my current term, but hope to continue as your county auditor beyond that.

Besides the day-to-day office business of paying bills, processing deeds, and serving customers, here are some of the things recently finished up or currently in the works:

- The May Auditor's Sale was a success, with all 17 real estate parcels and one of the manufactured homes selling. Everything went for \$1 (one dollar) each. The next sale will be sometime in October, and the two unsold manufactured homes and any other properties forfeited between now and the deadline for the first public notice will be offered.
- I have received the recommendation from the State of Ohio recommending a 10% overall increase in the auditor's market values for both residential and agricultural properties, and no change to commercials and industrials. Since some areas are seeing sales much higher than others are, I have instructed our appraiser to apply the increases accordingly, with an eye to the bottom line overall 10% increase for our triennial update in 2018, payable in 2019. More details on page 6.
- Also received this week was the new CAUV values that will be applied during our triennial update to all parcels receiving this tax reduction. Farmers should see a decrease in values due to this – more information about this is on pages 6 and 7.
- Soon, we will receive the order to proceed with the next countywide reappraisal – tax year 2021, payable 2022. This project will be contracted out and generally takes a couple years to complete.
- I will be hosting the August Northeast Ohio Auditor's Association (NEOAA) District meeting in Coshocton. Not only is this a chance for local officials to attend a NEOAA event, but it is a great way to show off our local attractions to business partners and 22 other county auditors. It also allows my staff and me to attend a meeting without traveling ☺. This one will be at Roscoe's Lock Landing and catered by Your Best BBQ.
- After the July 13th due date, we will be settling the real estate and manufactured home tax collection.

There is always something to do in our office, and I have a great group of people to help me take care of everything that needs done. I could not do it without them!

Till next time (and it'll be here before we know it!),

~Chris

**April - June County Anniversaries
With More Than 20 Consecutive
Years**

Mona E. Eick	30 years
Carol S. Olinger	29 years
Mary M. Beck	28 years
Timothy G. Bethel	28 years
Robert D. Bordenkircher	24 years
Troy M. Bricker	24 years
Garrison I. Bryant	24 years
Kathy M. Art	23 years
Tara L. Kehl	23 years
Steven W. Lonsinger	23 years
Chris F. Guthrie	22 years
Denise L. Stotts	22 years
Howard I. Reger	21 years
Robert E. Wagner	21 years
Christine R. Sycks	20 years

A Sweet Job

Who doesn't want to see their family in a good job? Whether a permanent or a summer position, the first place considered may be their own office. While this may work in the private sector, the public sector must be careful of nepotism.

Ohio Revised Code Chapter 102 and Sections 2921.42 and 2921.43 contain the Ethics Law and related statutes. These laws generally prohibit public officials (any person who serves a public agency, whether elected, appointed, or employed) from misusing their official positions for their own personal benefit or the benefit of their family members or business associates.

A "family member" includes the following relatives, regardless of where they reside: spouse, children (whether dependent or not), siblings, parents, grandparents, and grandchildren. It also includes any other person related by blood or by marriage and living in the same household.

The Ethics Law and related statutes are criminal laws. If a person is convicted of violating an ethics law, that person may receive a jail sentence and/or have a fine levied against her or him.

More information about this can found online at:

<http://www.ethics.ohio.gov/education/factsheets/InfoSheet1-Nepotism.pdf>

**Not Exactly a Retirement, but
Congratulations & Best Wishes to:**

Jillene Hoberg, who re-retired from her part-time position with the following Clerks of Courts: Agatha E. Murphy, Nadine J. Bucklew, Judy S. Reed, Irene C. Miller, Janet Mosier, and Camila J. Graham.

We will also miss her "Laminated Hobby!"

Payroll Page

PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:

Hired by District Health

on 4/2/2018 Denise M. Thompson.

Hired by Child & Family Health:

on 4/3/2018 Alisha R. Virostko.

Hired by Juvenile/Probate Court:

on 4/3/2018 Dayna M. Wilson.

on 6/6/2018 Leondra M. Davis.

Hired by Maintenance:

on 4/9/2018 Teresa L. Johnson.

Hired by Coordinated Transportation:

on 4/23/2018 Daniel C. Arney.

on 5/10/18 Fredrick A. Shaw.

Hired by Emergency Ambulance Service:

on 4/25/2018 Andrew J. Akers.

on 5/17/2018 Jesse R. Farley.

Hired by Coshocton Park District: Aquatics:

on 5/6/2018 Blane E. Alverson, Mykahia S. Alverson, Wynter L. Gray, Alexis J. Griffith, Alexandra N. Huston, Emily K. Kobel, Lily A. Laaper, Kyle S. Moses, Olivia R. Ringenberg, & Zayvia N. Stanton.

on 5/12/2018 Lindsay M. Griffith, Isabella L. Hall, Ryan P. Moses, Reas W. Pepper, Lincoln M. Shroyer, & Dylin A. Tumblin.

on 5/17/2018 Barbara J. Daugherty, Olivia C. Griffith, & Ashley S. Roahrig.

on 5/20/2018 Cassidy L. Cantrell, Allison N. Helmick, Kasey A. Millar, Sarah L. Stockdale, & Briar M. Swigert.

on 5/24/2018 Cayden W. Coffman.

on 5/25/2018 Carter D. Coffman, Cole A. Cognion, Austin M. Hill, Mackenzie K. Hudson, Hannah M. Jacobs, Kadie J. Roahrig, Rachel D. Schlarb, & Emily N. White.

on 5/28/2018 Amia X. Woods.

on 6/1/2018 Wesley J. Berry.

Hired by the County Engineer:

on 5/6/2018 Cody E. Westhoefer.

on 6/4/18 Devin M. Burkart & Javon S. Merrill.

Hired by Job & Family Services:

on 5/14/2018 Ashton L. Ray.

Hired by the County Sheriff:

on 5/18/2018 Zackary L. Umstott.

on 6/23/18 Jarret D. Hardway.

Hired by Coshocton Park District: Administration:

on 5/21/2018 Kelsey M. Saylor.

Hired by the County Treasurer:

on 5/28/2018 Peyton M. Lowe.

Hired by Job & Family Services – WIA Division:

on 6/11/2018 Jessie A. Gibson.

Hired by WIC:

on 6/26/2018 Amanda G. Taylor.

Congratulations and Best Wishes to:

Lori A. Patterson, who retired June 22, 2018, from Job & Family Services, Child Support Division after more than 30 years of service.

Upcoming Dates & Deadlines

- Jul 3– 4th of July Celebration, Fairgrounds 4-11 p.m., fireworks at 10 p.m.
- Jul 4 – INDEPENDENCE DAY – **Offices Closed**
- Jul 6 – First Friday Celebration, Main St.
– Community Band, Courthouse
- Jul 11– **County bill run** (entry due 7/5)
- Jul 13 – **Real Estate 2nd Half Taxes due – County pay date** (due 7/9)
– Jazz on the Lawn – Pomerene Ctr.
– Community Band, Courthouse
- Jul 13-14-Canal Quilters Quilt Show, (Coshocton Career Center)
- Jul 14-15–Antique Power Association Summer Show, Fairgrounds
- Jul 21– Car Show & Rough Truck TRFD Fundraiser, Fairgrounds
- Jul 20– **2019 budgets due to Co. Auditor**
– Community Band, Courthouse
- Jul 25– **County bill run** (due 7/19)
- Jul 27-29–West Lafayette Homecoming
- Jul 27– **County pay date** (due 7/23)
– Community Band, Courthouse
- Jul 28– 3 Rivers Bluegrass Music/Relay For Life, Awesome Possum Band, Village Inn&Suites, 7 p.m.
- Jul 28-29–Relay for Life Car Show, Fairgrounds
- Aug 3– First [FARM] Friday Celebration, Main St.
- Aug 3-5–RV Community Park Chicken BBQ, Warsaw
- Aug 4– White Night ~ Dinner under the Stars JHM Fundraiser, 6:30 p.m.
- Aug 6– **County Budget Commission Evening Meeting**, County Services Building, Room 145, 5:30 p.m.
- Aug 7– **County Budget Commission Meets**, Treasurer’s Office, 8:30 a.m.
- Aug 8– **Board of Election filing deadline** for November ballot issues
– **County bill run** (due 8/2)

Continued, next page

Spotlight on. . .

Coshocton County Engineer GIS (Geographic Information System)/Tax Map Office

Submitted by Fred Wachtel, County Engineer

Under the supervision of Professional Surveyor and Professional Engineer Fred Wachtel, the GIS/Tax Map Office is staffed by two full time staff members, Jona Lee Mikesell and T. J. Hootman. Jona Lee is our Deed/Survey Reviewer with over 14 years of experience in our office, and T. J. is our GIS Specialist with almost three years of time with the office. No story about the GIS Office would be complete without recognizing the significant contribution of retired GIS Specialist Barb Main-waring. Barb was responsible for creating parcel layer and many other datasets that have become the foundation of our GIS today.



Services Provided by the GIS / Tax Map Office

Our goal with the review and approval of all surveys and deeds is ensure that the County’s property records are as accurate as possible. This reduces the risk that property owners may not have title to the land they think they own. In addition, it assists the County Auditor’s Office in accurately assessing the appropriate real estate taxes to all properties in Coshocton County.

Our process for submittals and reviews is outlined in the Coshocton County Real Estate Conveyances Standards effective March 1, 2013. We have implemented a digital submittal procedure to simplify the process and eliminate the need for couriers to deliver and pick up documents. All instruments are to be emailed for review. Any needed changes will be communicated to the presenter via email. After the corrections are made, the final submission will receive a digital approval stamp and will be emailed to the sender. The sender should print out the approved deed, complete with the approval stamps, and use this document for execution. Once signed, it can be presented directly to the County Auditor’s Office for transfer.

- **Review all new property surveys for compliance with the State Minimum Standards for Boundary Surveys.** This check verifies that the Professional Surveyor has met the State requirements and has arrived at conclusions consistent with other properties in the vicinity of the work. If we notice a discrepancy, we will ask for further explanation so that we can either concur with their work or at least understand how they arrived at their solution to the survey.
- **Review documents of transfer for compliance with Coshocton County’s Real Estate Conveyance Standards.** We provide this review to make sure all of the interests in the property are accounted for, *(Continued, next page)*

Upcoming Dates & Deadlines (continued)

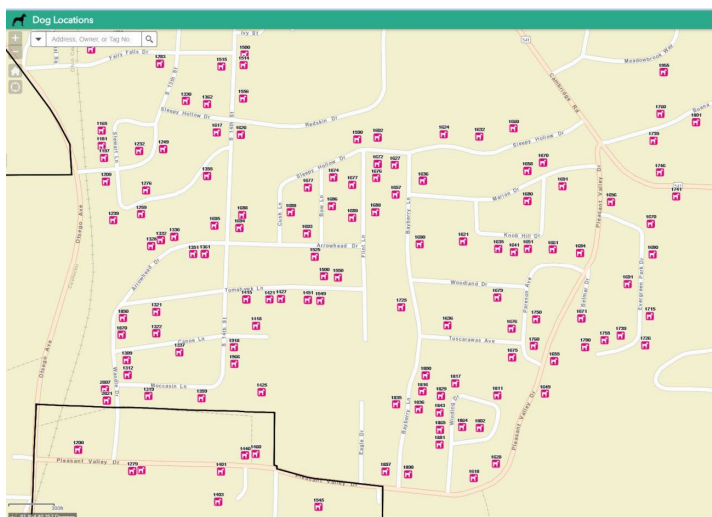
- Aug 9– United Way Taste of Coshocton, Lake Park, 5:30 – 7:30 p.m.
- Aug 10– **County pay date** (due 8/6)
– Jazz on the Lawn – Pomerene Ctr.
- Aug 10-12–Bakersville Homecoming & Chicken BBQ
- Aug 17– NE Ohio Auditor’s District Meeting
- Aug 22– **County bill run** (due 8/16)
- Aug 24– **County pay date** (due 8/20)
- Aug 25– 3 Rivers Bluegrass Music/Relay For Life, Sugar Creek Bluegrass Band, Village Inn & Suites, 7 p.m.
- Sep 3– LABOR DAY – **Offices Closed**
- Sep 6– Employment Expo, Lake Park Pavilion
- Sep 7– **County pay date** (due 8/31)
– First Friday Celebration, Main St.
- Sep 7-9– Don McVay Sr Memorial Beagle Hunt, Schumaker Farms
- Sep 12– **County bill run** (due 9/6)
- Sep 12-13–Roscoe Village Home School Days
- Sep 21– **County pay date** (due 9/17)
- Sep 22– 3 Rivers Bluegrass Music/Relay for Life Kevin Prater Bluegrass Band, Village Inn
- Sep 28-Oct 4– Coshocton County Fair



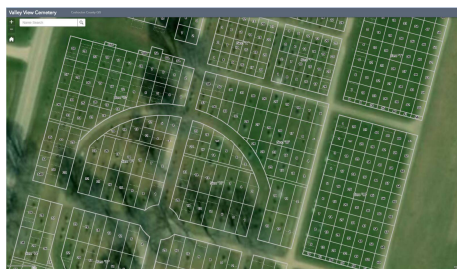
Coshocton County Engineer GIS/Tax Map Office *(Continued from Page 3)*

that the proper grantors and grantees are noted, and other information is correct.

- **Provide description checks to determine if a new survey will be required prior to transferring property.** This should be done prior to listing a property for sale so that there are no surprises when a deed is presented for approval only to find that the description is inadequate. If this is the case, the property will need to be surveyed before it can be transferred resulting in a delay in closing the transaction.
- **Research property records to help resolve ownership issues.**
- **Keep the parcels current depicting the property boundaries and ownership.** Prior to the development of the Coshocton County GIS, all County tax maps were hand drawn and updated occasionally. With the implementation of our GIS, we update this information daily and it is available 24 hours a day, seven days a week on our website.
- **Update the various datasets incorporated into our GIS.** In addition to parcels, we continuously update other information such as addresses, road vacations and dedications, road name changes, etc. on a regular basis.
- **Provide water, sewer, and storm water mapping services for various public entities.**
- **Maintain a dog license and mapping application developed for the use of the County Dog Warden, local law enforcement, and emergency services personnel.**



- **Provide specialty-mapping projects for various public entities.**
- **Assist with Cemetery mapping.** We help some of our local governments map ownership of burial plots in their cemeteries and burials.



- **Develop GIS Web Applications.** We have developed several mapping web applications to highlight various services and activities in Coshocton County. *(Continued, next page)*



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CAAO Legislative Committee Update

County Auditor Chris Sycks continues to serve on the Legislative Committee of the County Auditors' Association of Ohio (CAAO). This committee suggests legislative proposals, monitors bills that may negatively affect local taxpayers and county government, and encourages policies that positively impact them. The committee usually meets the first Wednesday each month. The legislators are in their summer schedule now, which has few sessions. Below are current bills that are of interest to the CAAO.

- **HB 3 – DataOhio Board Creation.** Creates board and catalogs public data, online, governs online public records, addresses uniform chart of accounts. **Reported out, House Finance Committee.**
- **HB 34 – Official Notice Delivery.** To allow certain notifications by other than certified mail. **Substitute Bill accepted & reported out, Senate Government Oversight & Reform Committee.**
- **HB 49 – Operating Budget.** SYF 2018-19 main budget, including a multitude of issues affecting local governments. **Consideration of Governor's Vetoes.**
- **HB 70 – Fuel Tax Transparency.** Requires our weights & measures inspectors to place stickers on all pumps itemizing taxes. **1st Hearing, House Government Accountability & Oversight Committee.**
- **HB 102 – School Funding Reform.** To replace local school levies with a statewide property tax, repeal school income taxes, require certain tax exemptions to reimburse the state for levy loss, require the Treasurer of State to issue bonds to refund school debt, among other items. **2nd Hearing, House Finance Committee.**
- **HB 104 – Tax Refund on Bad Debts.** Allows vendors to receive sales tax refunds on credit accounts charged off as uncollectible. **1st Hearing, Senate Finance Committee.**
- **HB 205 – Senior Housing Relief.** Prohibits tax foreclosures on senior homeowners who have paid current taxes in all but five or fewer tax years. **1st Hearing, House Financial Institutions, Housing and Urban Development.**
- **HB 295/HB 558 – Disabled Veterans-Assistance Dogs.** Exempts certain disabled veterans from paying a dog registration fee if proof is included that the dog is an assistance dog. **295-2nd Hearing/558 2nd Hearing, House Armed Services, Veteran's Affairs & Homeland Security Comm.**
- **HB 298 – Public Employee Sick Days.** Changes the number of sick days provided to public employees. **2nd Hearing, House State & Local Government Committee.**
- **HB 310 – Elected Official Concealed Carry.** Permitting an elected official to carry a

(Continued, next page)

Coshocton County Engineer GIS/Tax Map Office

(Continued from Page 4)

We provide access through our web page to almost all the information in our GIS/Tax Map Office. Information and maps included are:

- Coshocton County Real Estate Conveyance Standards
- Standards for Boundary Surveys
- Deed and Survey Review Log
- Survey Database – It includes all boundary surveys in our old paper map files.
- Historical Tax Map Database – We have scanned full and partial sets of Tax Maps back as far as 1897.
- Cemetery Location Map and Cemetery Maps by Township – Actual interments in most of these cemeteries is very limited.
- GIS Web Applications

As you can see, for a small operation our GIS/Tax Map Office has many responsibilities and is very versatile.

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

The GIS / Tax Map Office is located at 349 1/2 Main Street, Coshocton, OH 43812. Phone numbers are 740-622-7373 or 740-622-3184.

Property Owners Warned of Deed Solicitation Scam

The County Auditor's Office has recently had multiple deed solicitation letters brought in to the office with questions. Two of them are pictured above, most recently with a Columbus and a California address. Please be aware that the documents they are offering can be obtained for free or at a low cost from local county offices. In addition, this format of the solicitation is now illegal. House Bill 52, recently passed by the legislators, was signed by the Governor into law with a May 11th effective date. There are specific guidelines for such misleading mailings.

County Auditor Chris Sycks has already reported these to the Ohio Attorney General for prosecution and has been contacted by his office for additional information and electronic copies of the letters.

Individuals are encouraged also to report any such letters online at <https://www.ohioattorneygeneral.gov/About-AG/Contact/Report-A-Scam>

The new law, including solicitation requirements and penalties can be viewed at <http://codes.ohio.gov/orc/1345.032> and <http://codes.ohio.gov/orc/1345.99>

CAAO Legislative Committee Update

(Continued from Page 5)

- handgun in a government facility if he/she holds a valid license. **In House Federalism & Interstate Relations Committee.**
- HB 312 – *Local Government Credit Cards.* Regarding use of credit cards and debit cards by political subdivisions. **Consideration of Senate Amendments; House Does Concur, Vote 93-0**
 - HB 323/SB 181 – *Garbage Collection Fees.* Authorizes municipalities to certify these fees to the Auditor as a special assessment. **HB reported out, House State & Local Govt. Comm.; SB reported out, Senate Ways & Means Committee.**
 - HB 343 – *Property Value Contest Resolutions.* Requires formal resolutions and owner contact. **2nd Hearing, Senate Ways & Means Committee.**
 - HB 352/SB 195 – *Dog Law Revisions.* Addressing laws concerning nuisance, dangerous, and vicious dogs. **HB 1st Hearing, House Government Accountability & Oversight Committee; SB 3rd Hearing, Senate Judiciary.**
 - HB 361 – *Property Tax Complaints Timeframe.* Extending deadlines for BOR decisions. **Passed by House, Vote 91-2.**
 - HB 371 – *Taxes on Unsold Property.* To exempt from taxes the increased value of a residential subdivision until construction starts or land is sold. **Bill amended, Re-referred to Committee.**
 - HB 415 – *Local Government Road Improvement.* To allocate monies to be distributed directly to local governments for road improvements. **In Senate Finance Comm.**
 - HB 458 – *Delinquent Property Tax Publication.* Allows 1st publication in newspaper and 2nd publication online. **1st Hearing, House Ways & Means Committee.**
 - HB 473 – *Credit Local Government Fund (LGF)-Power Plants.* To credit additional LGF monies for fire districts losing 30% of 2016-2017 power plant valuation. **In House Ways & Means Committee.**
 - HB 547/HB 572 – *DD School Employee OPERS Credit.* Regarding 9-mo v 12-mo service credit. **547 in House Aging & Long Term Care Committee/572 Passed by House, Vote 93-0.**
 - HB 500 – *Township Law.* To make various changes to township law. **Passed by House, Vote 93-0.**
 - HB 513 – *Homestead Exemption-Surviving Spouses.* To enhance the homestead reduction for first responder surviving spouses. **Passed by House, Vote 93-0.**
 - HB 598 – *Tax-forfeited Land Sales.* To give auditors more discretion for when sales must be held, to protect counties from liability in connection with such properties, and limit length of time they can be held by a land bank. **Reported out as amended, House State & Local Government Committee.**

(Continued, Next page)

Summer Employee Starts at Auditor's Office

Samantha McClain started working in the County Auditor's Office in June and will continue to mid-August as part of the DJFS Summer Youth Program. She graduated from West Holmes High School and the Ashland County-West Holmes Career Center (ACWHCC).

Samantha joined the program to help build her work and communication skills. Participants learn about the job application process, develop a work ethic, and learn skills while being mentored by seasoned employees. In exchange, employers who open their offices or businesses to them receive an extra employee at no cost to them. She is not on county payroll, but the program is administered through DJFS and paid with grant monies. As time allows, some of the tasks prepared for her involve filing, spreadsheets, records archiving, copying and scanning documents, data confirmation, phone work, and more. This is a good opportunity to catch up on things that are put off due to jobs that are more demanding, immediate customer needs, and typical work cycles.

In high school, Samantha loved to be around her friends and sing in the choir. Her favorite subjects were math and science. She went to the ACWHCC for Cosmetology and ended up studying Graphic Communications, which she loved. It is her hope to work in this field later on down the road.

She grew up in Holmes County with her best friend, Brandy Haddock. Samantha loves her parents, Josephine McClain and Ronald McClain, and her nine year old sister, Abby, very much. In her spare time, she loves spending time with friends and family, working on puzzles, fishing, traveling, and visiting Cedar Point.

If you come into the office, be sure to introduce yourself and tell her "Hello!" Welcome to the team, Samantha!



CAUV Soil Values Set by State

Auditor Chris Sycks and several members of her real estate staff attended the June 26th public hearing held by the Ohio Department of Taxation (ODT) in the Rhodes State Office Tower in Columbus. The hearing was to present and hear comments on the proposed current agricultural use values (CAUV) for 2018, which directly affects Coshocton County during their 2018 triennial update.

In 2018, the statewide simple average cropland value is \$1,015 per acre, or 26.9% below the \$1,388 average value in 2015. In 2017, the average value totals \$1,153. The minimum values are not changed and remain \$230 for woodland (which is also the rate for the conservation programs and practices acreage itemized on the initial or renewal applications) and \$350 for cropland.

CAUV values will not be calculated or available for individual parcels until later in the fall during abstract processing. For a more detailed analysis on soils specific to Coshocton County, please see the article on page 7). The presentation given by ODT, as well as the 2018 CAUV Soil Values Tables can be viewed on the auditor's website by clicking on the appropriate links located on:

<https://www.coshoctoncounty.net/auditor/cauv/>

CAAO Legislative Committee Update
(Continued from Page 6)

- HB 606 – *Tax Exemption – Maple Sap*. To authorize a property tax exemption for land used for commercial maple sap extraction. **Referred to Committee House Ways and Means.**
- SB 17 – *LGF Allocation*. To increase allocations from State General Revenue from 1.66% to 3.68%. **In Senate Finance Committee**
- SB 75 – *Water Service Property Liens*. Regarding unpaid water charges special assessments. **1st Hearing, Senate Energy & Natural Resources Committee.**
- SB 123 – *Property Tax Complaint Process*. Owner & County Recorder only filers. **2nd Hearing, Senate Ways & Means.**
- SB 181 – *Unpaid Municipal Garbage Fees*. To authorize all municipal corporations that charge a garbage collection fee to certify unpaid amounts to the county auditor for collection on the tax duplicate. **Reported out, Senate Ways & Means.**

Market/CAUV Values Set to Change for 2018 Triennial Update

With Coshocton’s Triennial Update set for tax year 2018, payable in 2019, the County Auditor’s staff is already working on updating records. The Ohio Department of Taxation (ODT) has sent a journal entry recommending a 10% increase in the auditor’s market values for residential and agriculture parcels, and no change for commercial and industrial properties. This means that the ODT expects our grand total residential and agricultural values to end with a 10% increase over the current values.

In the past, this was achieved by applying a factor straight across the board on all properties within the class. However, Auditor Chris Sycks was seeing pockets of high sales in various parts of the county with little or no increase in sale amounts in others. Likewise, in agricultural parcels, it was the land value that was driving the higher sales, not small parcels with buildings. Chief Appraiser Jarrod Tipton was charged with applying a heavier increase where sales warranted it, and little or no increase in stagnant areas. This was accomplished resulting in 11.3% for agricultural and 9.7% for residential. The tentative abstract will be sent in to the state by the end of the month so they can approve these figures as being within their parameters.

The auditor will also be pulling in the newest CAUV soil values for tax purposes during the triennial. Below is a simplified chart showing changes to CAUV land values per acre for CROP on the soil types representative of Coshocton County. The changes to the CAUV formula included in HB 49 (State Budget Bill) are shown in the 2018 column (F). This formula will stay in place until the Ohio Revised Code is changed.

Column G of the chart below compares the CAUV values that will be used on the 2018 tax bills, payable in 2019, to a flat estimated fair market value of \$4,140 per acre. Most recent arms-length sales of land in Coshocton County are coming in higher than this, especially in certain areas of the county. This column is included only to give a rough approximation of the advantage farm landowners are receiving under the CAUV program. The \$4,140 price is for comparison purposes only and only reflects the median fair market value in the County as of 1/1/2018 (the last triennial update). The MARKET VALUE on the Auditor’s books on CAUV land normally comes into play only in the case of a recoupment situation. Ohio laws require that our market values reflect true market conditions. These values were set within 95% of the \$3,000 - \$10,000 per acre sales during the last reappraisal (2015 tax year), with the total county-wide adjusted upwards by an average of 10% for parcels classified as agricultural for the 2018 triennial as per DOT.

DOT sets the CAUV values every year, but the values are only updated for taxation purposes whenever Coshocton County has a reappraisal or triennial update. After tax year 2018, the next change to countywide market values will be during our reappraisal in tax year 2021, pay 2022, when the newest CAUV values will also be applied.

Coshocton County
A proud partner of the American
Job Center network

Ohio MEANS Jobs.

Save the Date!
September 6, 2018
Employment Expo
Lake Park Pavilion
10:00 - 2:00

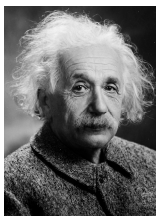
Contact Sherri Gibson at 740-295-7519
or Diane Kent at 740-295-7563

NOTICE:

The Clerk of Courts office now accepts credit/debit card payments in both the Legal and Title Departments.

Please note there is a 3% transaction convenience fee charged by the credit card company for their service. The Clerk of Courts does not receive any portion of the convenience fee.

Famous Quote:



“If a cluttered desk is a sign of a cluttered mind, what then is an empty desk a sign of?”

~ **Albert Einstein,**
Theoretical physicist
(1879-1955)

crs 7/2/2018

A	B	C	D	E	F	G	H
Symbol	Soil Type	2009 Reval	2012 Tri	2015 Reval	2018 Tri	2018 Triennial CAUV Value % Of Average Market Value @ \$4140/acre	2017 CAUV % Increase or Decrease Over Last Reappraisal
AAC2	Aaron	\$560	\$530	\$1,240	\$810	19.6%	-34.7%
BgB	Bethesda	\$200	\$350	\$350	\$350	8.5%	0.0%
BgD	Bethesda	\$170	\$350	\$350	\$350	8.5%	0.0%
CoC2	Coshocton	\$560	\$480	\$1,150	\$830	20.0%	-27.8%
CoD	Coshocton	\$170	\$350	\$350	\$350	8.5%	0.0%
GnB	Glenford	\$860	\$1,190	\$2,430	\$1,760	42.5%	-27.6%
GnC	Glenford	\$770	\$970	\$1,960	\$1,420	34.3%	-27.6%
Or	Orville, of-ph	\$490	\$840	\$1,850	\$1,270	30.7%	-31.4%
Th	Tioga, rf-ph	\$520	\$970	\$1,990	\$1,440	34.8%	-27.6%
WaA	Watertown	\$200	\$350	\$480	\$350	8.5%	-27.1%
WaB	Watertown	\$190	\$350	\$350	\$350	8.5%	0.0%
WhD	Westmoreland	\$240	\$350	\$350	\$350	8.5%	0.0%

Because of wooded area and slopes, 70% of Coshocton County’s soil types are valued at:

100 230 230 230 5.6% 0.0%

Is This a \$75000 Property?

*Submitted by Michael E. Yoder,
Former Logan County Auditor*



Logan County Auditor Michael E. Yoder has announced his plan to resign from office effective June 30, 2018. Mr. Yoder based his decision in part on the growing systemic inequity in the treatment of each real property taxpayer, making it increasingly difficult to perform his statutory duties as assessor. A recent decision of the Ohio Supreme Court, in the case of Notestine Manor v. Logan County Board of Revision, (picture above) confirmed a reduction in the value on the Notestine Manor property, a Low Income Housing Tax Credit (LIHTC) project, to \$75,000 for tax year 2013 from the Auditor's value of \$811,120, necessitating a refund of taxes which amounted into tens of thousands of dollars.

Chief Assessor is one of the primary responsibilities of a county auditor. In that role, the auditor is responsible for establishing a taxable value for every parcel of real property in the county; this value is used to determine the amount of taxes levied against the parcel. It is therefore of the utmost importance that this value be "fair and equitable" for every parcel. This is the guiding principle of assessors and tax administrators across the country. Due to the interconnected nature of Ohio's system of real property taxation, the increase or decrease of one parcel of real property impacts every other parcel. Decreasing the valuation and subsequent tax owed on one parcel will increase the tax burden on all other parcels.

In July 2012, Notestine Manor purchased a vacant piece of land for \$145,000.00. A building was then constructed at a cost of approximately \$1.5 million dollars which included a federal capital advance of \$1.3 million.

Coshocton County Auditor Chris Sycks says that this phenomenon is also occurring in this county. The most recent case was the Woda Olde Hickory development in the Canal Lewisville area. The auditor's market values set on the office building were \$75,010 and the different homes ranged from \$78K to \$105K each, depending on the size and characteristics of the homes. The local Board of Revision decided for no change, and the owners appealed to the Ohio Board of Tax Appeals (BTA). The BTA ordered the office building to be valued at \$36,600 and \$39,800 on all the homes, regardless of individual size or characteristics, a 42.7% total decrease.

West Lafayette Townhomes apartments on Plainfield Road, were ordered reduced to 47.3% of the auditor's value in 2017 – from \$1.375 million to \$650 thousand. This put the value at approximately \$16/square foot, or only about \$1/square foot more than the value of most barns.

It is the hope of both Yoder and Sycks that the citizens of Ohio will contact their State Representative and Senator so fairness can be returned to the valuation process.

BOARD OF REVISION UPDATES

Ohio Revised Code Section 5715.02 establishes the Board of Revision (BOR) for the taxpayer to have process to challenge the value set on his or her property for tax purposes. The Board consists of the county treasurer, the auditor, and one commissioner. Taxpayers are able to appeal the BOR's decision at the Common Pleas Court (CPC) or Ohio Board of Tax Appeals (BTA). Following are the open appeals.

TY 2016 Appeals

One case received a BTA determination since the last issue:

Owner/Parcel	Requested Value	BOR Value	Annual Tax Change
CHASE/0200000013100etal	26,100	291,640	\$ 4,264 decrease

BTA upheld their evidence of an arms-length transaction; value changed to \$26,100.

TY 2017 BOARD OF REVISION

This year's BOR had 68 complaints filed in a timely manner to address. Taxpayers are able to appeal the BOR's decision at the Common Pleas Court (CPC) or Ohio Board of Tax Appeals (BTA). There were 44 complaints that had a value change offered prior to any hearings, with a total decrease in market value of \$1,015,830, plus 3 CAUV reinstatements. These were all done based on evidence included with the appeal and appraiser on-site review. The BOR dismissed one complaint and two individual parcels (part of a complaint) due to jurisdictional issues of a wrong tax year, parcel id, and multiple ownership on one form. The full complaint that was dismissed is under CPC appeal. Following are the results of this year's hearings.

OWNER/PARCEL	WAS	REQUESTED	BOR	APPEAL
(DECREASES)				
COSH LANES/0430000626300etal	\$601,000	\$460,002	\$200,000	---
COCHRAN W D/0430000143200	\$ 18,910	\$ 18,000	\$ 8,410	---
RABER DAVID E/0310000002202	\$120,960	\$ 55,388	\$ 77,650	---
GROVE, PAUL E/0080000006009	\$ 3,420	\$ 0	\$ 0	---
WILLIAMS, LISA/0140000012801	\$129,040	\$111,000	\$116,770	---
RAHN, TTEE/0270000020500	\$377,650	\$200,000	\$366,650	---
ROHR, M & A/0440000007500	\$192,090	\$100,000	\$128,200	---
(INCREASES)				
CRAMER, J & A/0180000014800	\$ 61,310	\$ 36,310	\$ 85,000	---
ARG/RV/0440000008303	\$500,000	\$2,048,270	\$764,720	---
(REINSTATE CAUV)				
MULLETT, R & T/0100000085704	\$108,250	CAUV value	Reinstated	---
DEMYAN, M J/0080000002902	\$ 89,650	CAUV value	Reinstated	---
(NO CHANGE)				
MILLER, A & M/005-00000166-01	\$166,860	\$115,000	\$166,860	---
TBR REALTY/0430000344500	\$ 28,080	\$ 15,000	\$ 28,080	---
HOTHAM, H H/0260000017900etal	\$ 11,500	\$ 2,000	\$ 11,500	---
HOTHAM INV LTD/0420000017000	\$ 4,500	\$ 0	\$ 4,500	---
MOORE, RANDY/0430000426600	\$ 35,620	\$ 20,000	\$ 35,620	---
MOORE, RANDY/0200000006700	\$ 35,630	\$ 25,000	\$ 35,630	---
MOORE, NATHAN/0200000097400	\$ 46,760	\$ 28,000	\$ 46,760	---
RAHN, TTEE/0270000033300	\$ 23,760	\$ 18,000	\$ 23,760	---
BRAXTON, S/0430000247300	\$101,510	\$ 50,000	\$101,510	---

Coshocton County Juvenile Court Selected as CARA Test Site

Submitted by Doug Schonauer, Probate/Juvenile Court Administrator

Juvenile Court Judge Van Blanchard II is pleased to announce that the Coshocton County Juvenile Court has been selected as one of fifteen sites in the country to participate in a national effort to test strategies related to the Comprehensive Addiction and Recovery Act of 2016 (CARA).

The Court and local systems partners have been very proactive in developing strategies to address current opioid and drug issues impacting our community which is evidenced by this esteemed selection.

The Court has been a Phase 1 Pilot Site with its Family Dependency Docket through the Statewide System Improvement Program, and has worked closely with Child Welfare and other local partners to implement and test strategies for the past 3 years. The Collaborative Community Court Team will attend a national meeting in California with all 15 sites and work with the Supreme Court of Ohio on this initiative. Judge Blanchard would especially like to thank community agencies and supportive citizens for participation in developing practices to improve outcomes for children and families.