

# The Due Diligence

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



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**GENERAL WEBSITE:**

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

**REAL ESTATE SEARCH WEBSITE:**

[www.coshcoauditor.org](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-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:  
 Midyear 2019 Update**

As this month starts the last half of 2019, I thought it would be appropriate to share not only some of the tasks accomplished by my office so far this year, but also some exciting things that are on the horizon. 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:

- All required agency and county financial reports were completed by the deadlines and uploaded to the Auditor of State as required by law.
- The Auditor of State team is wrapping up the 2018 county audit.
- An Auditor's Sale was held on May 10th, with all four manufactured homes and four real estate parcels being sold to high bids ranging from \$1 to \$6,000 each. The next sale will be sometime in October, and the unsold manufactured homes and any other properties newly forfeited will be offered.
- Also in May, I accepted a resignation from Donna Burkart as she had taken a position with the County Treasurer's Office. As is my custom, I offer openings to my own employees before I fill the opening left after the dust settles. In this case, Alex Taylor has moved into the full-time real estate position left open by Donna, leaving his part real estate, part payroll position, and Amy Finton has stepped into his vacant spot. This left Amy's spot out front, which was filled with a person who had previously interviewed for an opening in our office (see page 8.)
- The bid for the 2021 County-wide Reappraisal was accepted from John G. Cleminshaw, Inc. This project will take a couple years, with the values to be submitted to me by March 31, 2021. More details on page 7.
- The Board of Revision completed their work. More details on page 9.
- I attended the four-day County Auditors Association of Ohio's (CAAO) Summer Conference in June. Since this is the first conference occurring after the new county auditor terms, it is a day longer than usual and covers a wide range of topics and training that is very useful to all auditors, whether in their first or thirty-first year. Sessions included required Ohio Ethics Training, Personnel Issues, Creative PR Tips, Updates on Pending and new Laws, several Auditor of State and Department of Taxation sessions, IRS Guidance, CAUV, Homestead, Compliance, Ask-an-Auditor, Budget Commission and, well you get the idea.
- After the July 19<sup>th</sup> due date, we will be settling the real estate and manufactured home tax collection.
- The Budget Commission will be meeting in August to review 2020 budgets.

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  
20 or more *Consecutive* Years of  
County Service**

Mona E. Eick	31 years
Carol S. Olinger	30 years
Mary M. Beck	29 years
Timothy G. Bethel	29 years
Robert D. Bordenkircher	25 years
Troy M. Bricker	25 years
Garrison I. Bryant	25 years
Kathy M. Art	24 years
Tara L. Kehl	24 years
Steven W. Lonsinger	24 years
Denise L. Stotts	23 years
Howard I. Reger	22 years
Robert E. Wagner	22 years
Christine R. Sycks	21 years
Jennifer L. Selders	20 years
Dawn M. Fulks	20 years
Janet S. Burke-Swaney	20 years
Bambi L. Zinkon	20 years

**Payroll Page**

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

***Hired by EMS:***

on 04/03/2019 Brad W. Gibson, on 04/13/2019 Samantha J. Cox, on 05/07/2019 Erin E. Porter, on 05/18/2019 Thomas N. Anger, on 05/29/2019 Tisha L. Maharg, on 06/11/2019 Edward L. Parsons, and, on 06/12/2019, Tayler L. Wentz.

***Hired by the Commissioners: Maintenance Department:***

on 04/08/2019 Chad E. Alverson, and, on 05/28/2019 Michaela L. Greten & Ryan H. Greten.

***Hired by the Sheriff:***

on 04/13/2019 Michelle E. DeBoard.

***Hired by Jobs & Family Services:***

on 04/15/2019 Lauren E. Roth, and, on 05/13/2019 Lori E. Shaw & Briana J. Smith-Williams.

***Hired by Jobs & Family Services: Workforce Development:***

on 06/13/2019 Kirsten Faith Lafina.

***Hired by the Board of Elections:***

on 04/16/2019 Thomas E. Hawk,

***Hired by the Park District: Aquatics:***

on 05/05/2019 Chloe E. Hall, on 05/11/2019 Olivia G. Blust, Kameron R. Brown, & Lucas R. Bucher, on 05/15/2019 Hattie A. Clark & Eva B. Cross, on 05/22/2019 Corey A. Phillips, on 05/22/2019 Jaelyn M. McGee, and, on 05/23/2019 Annie E. Bosson & Vanessa F. Rivera.

***Hired by the Park District: Administration:***

on 05/16/2019 Sydney E. Zufelt.

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

on 05/07/2019 Ashlee W. Harding.

***Hired by Coordinated Transportation:***

on 05/07/2019 Michael E. Apple & Malisha J. Banks.

***Hired by Help Me Grow:***

on 05/13/2019 Tara D. Gracyk,

***Hired by Regional Airport:***

on 05/18/2019 Dusten J. Elson.

***Hired by the County Auditor:***

on 05/20/2019 Suzanne M. Bennett.

***Hired by the County Treasurer***

on 06/01/2019 Donna M. Burkart.

***Hired by the County Engineer: Roads:***

on 06/03/2019 Alicia F. Lonsinger.

***Hired by the County Engineer: Maps:***

on 06/03/2019 Jessica A. Goodsell.

***Hired by the County Engineer: Administration:***

on 06/03/2019 Darlene A. Art.

***Hired by the County Recorder:***

on 06/03/2019 Ashley D. Andrews.

***Hired by the Common Pleas Court:***

on 06/17/2019 Rossie Dale Nelson.

**Congratulations and Best  
Wishes to:**

*Teresa Thorson* who retired April 5, 2019, from the County Treasurer's Office after more than 8 years of service.

*Jo E. Kobel* who retired April 30, 2019, from Sheriff's Office after nearly 20 years of service.

*Carol S. Olinger* who retired May 1, 2019, from Jobs & Family Services after nearly 30 years of service.

*Cindy Abood* who retired June 7, 2019, from Maternal, Child & Health Center after nearly 18 years of service.

## Upcoming Dates & Deadlines

- Jul 3– 4<sup>th</sup> of July Celebration, Fairgrounds 5-11 p.m., fireworks at 10 p.m.
- Jul 4 – INDEPENDENCE DAY – **Offices Closed**
- Jul 5 – Community Band, Courtsquare
- Jul 6 – Canal Town Family Fun Day, Roscoe Village
- Jul 10– **County bill run** (entry due 7/3)
- Jul 12 – **County pay date** (due 7/8)  
– Community Band, Courtsquare
- Jul 12-13-Canal Quilters Quilt Show, (Coshocton Career Center)
- Jul 13– 3 Rivers Bluegrass Music/Relay For Life, Awesome Possum Band, Village Inn&Suites, 7 p.m.
- Jul 13-14–Antique Power Association Summer Show, Fairgrounds
- Jul 19 – **Real Estate 2<sup>nd</sup> Half Taxes due**  
– Community Band, Courtsquare
- Jul 20– **2020 budgets due to Co. Auditor**  
– Car Show & Rough Truck TRFD Fundraiser, Fairgrounds
- Jul 24– **County bill run** (due 7/16)
- Jul 25 – Family Fun, Music, & Artmaking, artPARK 6 p.m.
- Jul 26– **County pay date** (due 7/22)  
– Main St Brass TubaFours, Courtsquare
- Jul 26-28–West Lafayette Homecoming
- Aug 2– First FARM Friday Celebration, Main St. (see article, pg 4.)  
– Community Band, Courtsquare  
– NE Ohio Auditor’s District Meeting
- Aug 3– White Night ~ Dinner under the Stars JHM Fundraiser, 6:15 p.m.
- Aug 4–RV Community Park Chicken BBQ, Warsaw
- Aug 5– **County Budget Commission Evening Meeting**, County Services Building, Room 145, 5:30 p.m.
- Aug 6– **County Budget Commission Meets**, Treasurer’s Office, 8:30 a.m.

*Continued, next page*

## Spotlight on. . .

### OSU EXTENSION OFFICE

*Submitted by David Marrison. Associate Professor, Agricultural & Natural Resources Educator*

**“Engaging people to strengthen their lives and communities through research-based educational programming.”**

2019 is a special year for OSU Extension as we are celebrating 100 years of serving farms, businesses, youth and families in Coshocton County.

Extension got its start across the United States when the Smith-Lever Act was signed in 1914. This act increased the mission of land-grant universities, like The Ohio State University, to officially extend instruction beyond the campus setting. Upon the passage of the Smith-Lever Act, County Extension Agents began to be hired across the country. Here in Coshocton County, Extension got its start when Grover C. Musgrove was hired to serve as the first County Agricultural Agent on February 1, 1919. Soon after, additional Extension Agents and staff were hired to assist in building the Extension program.

Today, the Coshocton County Extension office consists of eight employees who serve our county through our 4-H Youth Development, Family & Consumer Sciences, and Agricultural & Natural Resources programs. We strive to offer educational programs and conduct research which improves the lives of our community.

#### 4-H Youth Development



The goal of our 4-H Youth Development (4-H) outreach program is to help youth, ages 5-19, build self-confidence and personal life skills. Youth participate in 4-H through community clubs, camps, in-school & after-school activities, and summer programs.

4-H strives to help youth “learn by doing” through hands-on activities. Over 600 youth currently are members of the 31 4-H clubs in Coshocton County. An additional 400 youth annually participate in school enrichment programs.

Some of the local 4-H programming which OSU Extension has offered over the past year include: 4-H Advisor Training, Coshocton County Junior Leaders, Quality Assurance, 4-H Junior Camp, Cloverbud Camp, Real Colors Personality Assessment, Shooting Sports Education, Livestock Clinics, Stream Studies, Teambuilding, Rockets Away, After School Agriculture, ChickQuest, and LEGO robotics.



#### Agriculture & Natural Resources

The goal of our Agriculture and Natural Resources (ANR) outreach program is to provide educational programs and to conduct applied research which will help improve the sustainability of the nearly 1,200 farms in Coshocton County. We teach and promote farm business management, profitability, environmental stewardship, and sustainability. We also coordinate the Coshocton County Master Gardener program which provides home horticulture education and assistance.

Some of the local ANR programs which OSU Extension has offered over the past year include: Beef Quality Assurance, Pesticide and Fertilizer Re-certification, Agronomy School, Grain Marketing, Tax Management, Timber Marketing, Women in Ag, and Farm Bill Education. Currently we have applied research projects in soybean production, Brown Marmorated Stinkbugs, Western Bean Cutworm and Soybean Cyst Nematode. The Master Gardeners also conduct the Plant & Pest Diagnostic clinic twice a week during the growing season to help homeowners with their plant and insect issues.



#### Family & Consumer Sciences

The goal of our Family and Consumer Sciences (FCS) outreach program is to

*(Continued, next page)*

## OSU Extension Impacts...

- **Environmental Quality**
- **Health and Wellness**
- **Job Skill and Careers**
- **Sustainable Food Systems**
- **Vibrant Communities**
- **Youth and Volunteers**

## SPOTLIGHT ON OSU EXTENSION OFFICE *(Continued from page 3)*

provide people the knowledge, skills and tools needed to make healthy, informed choices. We teach and promote safe food practices, better nutrition, better finances and better relationships – helping people acquire the knowledge and skills to make smart decisions in these areas.

Some of the local FCS programs OSU Extension has offered over this past year include: Real Money- Real World, Dining with Diabetes, Who Gets Grandma's Yellow Pie Plate, Food Manager Food Safety Training, and Money 101: Keys to Financial Stability. We also have a SNAP-Ed outreach program which teaches school children and other audiences who qualify for SNAP benefits about the importance of good nutrition and physical activity.

**THANK YOU** - We are very appreciative of the many volunteers, especially our 172 4-H Volunteers and 17 Master Gardener Volunteers, who are a key component of our educational programs. We also thank the residents of Coshocton County for their support of OSU Extension. We are proud to work for Coshocton County to help improve our families, farms and businesses. Please feel free to contact the OSU Extension Office in Coshocton County for more information at 740-622-2265 or visit our website at [coshocton.osu.edu](http://coshocton.osu.edu).

### Upcoming Dates & Deadlines (continued)

- Aug 7– **Board of Election filing deadline** for November ballot issues
- Aug 8– United Way Taste of Coshocton, Lake Park, 5:30 – 7:30 p.m.
- Aug 9– **County pay date** (due 8/5)
- Aug 9-11–Bakersville Homecoming & Chicken BBQ
- Aug 14– **County bill run** (due 8/8)
- Aug 23– **County pay date** (due 8/19)
- Aug 24– 3 Rivers Bluegrass Music/Relay For Life, Sugar Creek Bluegrass Band, Village Inn & Suites, 7 p.m.
- Aug 28– **County bill run** (due 8/22)
- Sep 2– **LABOR DAY – Offices Closed**
- Sep 6– **County pay date** (due 8/30)  
– NE Ohio Auditor's District Meeting
- Sep 6-8– Don McVay Sr Memorial Beagle Hunt, Schumaker Farms
- Sep 11– **County bill run** (due 9/5)
- Sep 12-13–Roscoe Village Home School Days
- Sep 20– **County pay date** (due 9/16)
- Sep 27– Coshocton County Fair Starts
- Sep 28– 3 Rivers Bluegrass Music/Relay for Life Kevin Prater Bluegrass Band, Village Inn & Suites, 7 p.m.

### OSU Staff Members

**Jenny Strickler, 4-H Youth Development Extension Educator**  
**David Marrison, Agriculture & Natural Resources Extension Educator**

**Emily Marrison, Family & Consumer Sciences Extension Educator**

**Alonna Hoffman, 4-H & Ag Program Assistant**  
**Collette Burdette, SNAP-Ed Program Assistant**

**Janet Smith, 4-H Information Associate**

**Debbie Bowman, Office Associate**  
**Libby Schott, Office Associate**

### First FARM Friday on August 2, 2019

*Submitted by Deb Bigelow, Program Administrator  
Coshocton Soil & Water Conservation District*



Make plans to join Coshocton Soil & Water Conservation District for First FARM Friday on August 2, 2019, from 5:00 to 7:30 p.m. in the 300 block of Main Street (in front of the Auditor's office). Meet and talk to the men and women of the agriculture industry, visit one of our many displays, climb into farm machinery, and get up close to farm animals. We will once again have a pedal tractor course for the kids and stamps cards to earn a treat from Whit's. We hope you will join us for this fun and educational event!

## CAAO Legislative Committee Update

As a new Ohio General Assembly begins its work, County Auditor Chris Sycks has been reappointed to serve on the Legislative Committee of the County Auditors' Association of Ohio (CAAO). They work to monitor bills that may negatively affect local taxpayers and county government, suggest legislative proposals, and encourage policies that positively affect them. The committee meets monthly. Below are current bills that are of interest to the CAAO.

- HB 17 – *Surviving Spouses-Homestead Exemption*. To allow an enhanced homestead exemption for surviving spouses of public safety personnel killed in the line of duty. **1<sup>st</sup> Hearing, House Ways & Means Committee.**
- HB 27 – *Public Motor Vehicle Liability*. To modify political subdivision liability for an employee's negligent operation of a motor vehicle. **3<sup>rd</sup> Hearing, House Civil Justice Committee.**
- HB 37 – *Vicious Dogs Law*. To revise the laws governing nuisance, dangerous, and vicious dogs, including transferring dangerous dog licensing sales from the auditors to the dog wardens. **House Criminal Justice Referred to Subcommittee.**
- HB 46 – *State Government Expenditure Database*. To require the Treasurer of State to establish the Ohio State Government Expenditure Database. **Reported out of House State & Local Government Committee.**
- HB 47 – *Tax Complaints-Legal Assistance Foundation*. To increase the time within which property tax complaints must be decided and to change the name of the Ohio Legal Assistance Foundation. **Referred to Senate Ways & Means Committee.**
- HB 48 – *Local Government Road Improvement Fund*. To provide for a new Local Government Road Improvement Fund for local governments to fund road improvements. **Referred to House Finance Committee.**
- HB 61 – *Health Provider Residential Info*. To include forensic mental health providers, mental health evaluation providers, and regional psychiatric hospital employees as individuals whose residential and familial information is exempt from disclosure under the Public Records Law. **Senate Judiciary Reported Out.**
- HB 62 – *Transportation Budget*. To set the budget for programs related to transportation and public safety for the 7/1/2019 – 6/30/2021 budget, and to provide authorization and conditions for the operation of those programs. **Signed by Governor, effective 7/1/19.**
- HB 75 – *Property Value Contests*. To require local governments that contest property values to formally pass an authorizing resolution for each contest and to notify property owners. **Reported out of House Ways & Means Committee.**
- HB 76 – *Ballot Language Uniformity and Transparency Act*. To modify the form of election notices and ballot language for property tax levies. **Reported out of House Ways & Means Committee (as amended).**  
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## Ohio County Auditors hosted Legislative Day at the Statehouse



Coshocton County Auditor Chris Sycks, along with Deputy Auditor Nicole Medley, met with Senator Jay Hottinger to discuss the need to strengthen local governments during the County Auditors' Association of Ohio (CAAO) Legislative Day at the Ohio Statehouse in Columbus on Wednesday, April 3. A member of the CAAO Legislative Committee, Sycks is in Columbus monthly to keep up on current and future legislation, and actively participates in the bills that directly affect Coshocton County and its government.

Ohio's state legislators are still in the process of approving the State Biennial Budget (HB 166). Right now they are reconciling the House version and the Senate version into one bill for approval. Many items contained within this bill affect Coshocton County and the Auditor's Office. Sycks, along with other county auditors serving on the CAAO Legislative Committee, continue to monitor its progress and are ready to actively engage legislators should an issue arise that merits it.

The most recent portion of the bill that CAAO, the Auditor of State, and others were successful in getting removed from the Senate version was an amendment that would have allowed elected judges to court order payment of expenses with no supporting documentation verifying that it was for a proper public purpose. Many phone calls, emails, and testimony before the Senate occurred. Had this law been changed, checks and balances would have been destroyed and auditors would not have had the ability to question expenses being paid. This is still in the House version and we are watching to make sure the final bill follows the Senate version in this matter.

Sycks strives for accountability, fairness and accuracy for taxpayers in Coshocton County. She creates transparency by preparing comprehensive county financial reports, establishes property values that reflect fair market values and ensures tax dollars are spent to benefit citizens. Her office's records are available to inspect both in her office and online at <https://www.coshoctoncounty.net/auditor/>

The County Auditors' Association of Ohio was founded in 1867 for the express purpose of promoting and protecting the interests of taxpayers in the State of Ohio and improving the administration of county government. The CAAO works closely with the Ohio General Assembly to offer legislative initiatives to assist county auditors in carrying out their duties.

### INTERESTED IN WATCHING LEGISLATIVE ACTIVITY?

The Ohio Legislature has information online at

<https://www.legislature.ohio.gov/>

On this website, you can search for bills by number or keyword. Your representative and senator and their contact information can also be searched, should you wish to let them know your opinions on any pending legislation.

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

- HB 92 – *Vote on County Sales Tax*. To require voter approval of any increase in a county sales tax rate. **1<sup>st</sup> Hearing, House State & Local Government Committee.**
- HB 93 – *Public Transit Investment*. To make appropriations related to public transportation. **Referred to House Finance Committee.**
- HB 99 – *Homestead Exemption Eligibility*. To raise the homestead exemption income eligibility to \$60,000 and increase the market value reduction to \$30,000. **Referred to House Ways & Means Committee.**
- HB 103 – *Land Installment Contracts*. To make changes to the law relating to land installment contracts. **2<sup>nd</sup> Hearing, House Civil Justice Committee.**
- HB 109 – *Sap Extraction Tax Break*. To authorize a property tax exemption for land used for commercial maple sap extraction. **Referred to House Ways & Means Committee.**
- HB 110 – *Fuel Tax Transparency Act*. To require notices to be placed on retail service station pumps displaying state and federal fuel tax rates. **Referred to House Ways & Means Committee.**
- HB 149 – *Affordable Homebuilding and Housing Act*. To temporarily exempt from property tax the increased value of land subdivided for residential development. **2<sup>nd</sup> Hearing, House Economic & Workforce Development.**
- HB 166 – *Operating Budget*. To make appropriations for 7/1/2019 through 6/30/2021. **1<sup>st</sup> Hearing.**
- HB 273 – *Delinquent Tax-Online Notice*. To permit the 2<sup>nd</sup> publication of delinquent property tax lists to be made online instead of in a newspaper. **Referred to House Ways & Means Committee.**
- SB 1 – *Reduce Regulatory Restrictions*. To require certain agencies to reduce the number of regulatory restrictions and to continue the provision of this act on and after August 18, 2019. **1<sup>st</sup> Hearing, House State & Local Government Committee**
- SB 10 – *Theft in Office Penalties*. To expand the penalties for theft in office based on the amount stolen and to include as restitution audit costs of the entity that suffered the loss. **Reported out of House Criminal Justice Committee.**
- SB 31 – *Public Records law Exemption-Emergency Service Telecommunicators*. To include emergency service telecommunicators as individuals whose residential and familial information is exempt from disclosure under the Public Records Law. **3<sup>rd</sup> Hearing, House Civil Justice Committee. Bill Amended.**
- SB 35 – *Enhanced Homestead Exemption*. To allow an enhanced homestead exemption

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## COSHOCTON COUNTY EMS EMPLOYEES RECOGNIZED

Submitted by Todd Shroyer, Director, CCEMS

During EMS Week 2019, Coshocton County Emergency Medical Service (EMS) recognized several employees for their years of service to the Coshocton Community. Coshocton County EMS was initially organized in 1976 as a volunteer emergency squad with stations in Coshocton, West Lafayette, Warsaw, and Keene.

While a lot has changed over the years, the compassion and care provided to our patients have remained constant. We are very fortunate to have nine dedicated employees who have served their community since the days of the volunteer squads. They have a combined total of 299 years of service between them!



Thelma Beckman and Terry Shroyer (left) were recently recognized for 40 years of service. Thelma and Terry started with the West Lafayette Emergency Squad in 1979. Not only are they our longest-serving members, but they are also our primary Community CPR & First Aid Instructors.

Kaye Andrews and Todd Shroyer (right) were recognized for 35 years of service, and Donna Carpenter (below), who is our Community Public Relations person, was recognized for her 30 years of service.



The other long-time employees Dixie Harmon with 36 years of service, Keith Shriver with 34 years of service, Rob Goodwin with 25 years of service, and Jenni Hettinger with 24 years of service (photos not available).



CCEMS has internet presence both on Facebook at <https://www.facebook.com/Coshocton-County-EMS-458020741029917/> and a page on the County's website at <https://www.coshoctoncounty.net/ems/>



### Saturday Hours at Title Department

Submitted by Barb Karr, Deputy Clerk

Camila Graham, Coshocton County Clerk of Courts, is pleased to announce the County Title Department's Office is now open Saturday mornings, 8:00 a.m. to noon, as a convenience to our local residents. Plan now to visit us at 706 7th Street this Saturday, or during regular office hours, Monday through Friday, 8:30 a.m. to 4:30 p.m. for all of your automobile, RV, ATV, mobile home, trailer, or watercraft title needs. Should you have any questions, please contact the Title Office at 740-622-1459, or refer to our website at [www.coshoctoncounty.net/title](http://www.coshoctoncounty.net/title)



**CAAO Legislative Committee Update**

*(Continued from Page 6)*

for surviving spouses of public safety personnel killed in the line of duty. *Referred to Senate Ways & Means Committee.*

- SB 36 – *Federally Subsidized Rental Property Valuation.* To prescribe how federally subsidized residential rental property must be valued for property tax purposes. *3<sup>rd</sup> Hearing, Senate Ways & Means Committee.*
- SB 52 – *Civilian Cyber Security Reserve Forces.* To create the civilian cyber security reserve forces, to make the Secretary of State a member of the Homeland Security Advisory Council, to require the Secretary of State to appoint a chief information security officer, to require the boards of elections to audit election results, and to make an appropriation. *Reported out of House Finance Committee (as amended).*

**2021 Reappraisal Update:  
AUDITOR AWARDS CONTRACT**

Having received her order from the Tax Commissioner under Ohio RC Section 5715.33 (*The tax commissioner shall order a reappraisal of all real property in each county once in each six-year period*), the wheels are in motion for the county’s next reappraisal. Auditor Chris Sycks has already gone through the request for proposal process and vetted the bids and the companies that responded. The contract has been awarded to John G. Cleminshaw Incorporated in the amount of \$392,750, or approximately \$13.28 per parcel.

This is a major undertaking of doing local sales analysis and doing an on-site review of the nearly 28,000 real estate parcels and nearly 1,600 manufactured homes. This is so that a fair market value is set on each of them for tax purposes. This is an important part of fair and equitable taxation that assures all are paying their share of taxes. These taxes fund essential government services.

Because market values change over time as properties are bought and sold, Ohio law requires that each home in the state go through an appraisal process every six years (a sexennial). In addition, every three years (triennial), the appraisal is updated. There are six major steps of the valuation process: Collection, Analysis, Setting Value, Feedback, and Finalization.

Watch this newsletter, the Coshocton County Auditor’s Office’s Facebook page, and local media for updates over this nearly two-year process. Changes will be seen in tax year 2021 (payable 2022). More about the appraisal company that will be doing the work can be learned from their website at:

[www.johngcleminshawinc.com](http://www.johngcleminshawinc.com)

**Coshocton County Board of Developmental Disabilities**

*Submitted by Brittany Coon, Public Outreach Coordinator*

The Coshocton County Board of Developmental Disabilities (CCBDD) has had a busy few months! In May we had two great events: Hopewell School graduation ceremony and Prom! Our students at Hopewell School were honored with different fun awards and about 20 preschoolers graduated from our program! This was a fun and emotional ceremony for everyone!



The 20 graduates put on a performance for their families and loved ones - which was silly, sweet and heartwarming!

The theme for Prom this year was “An Egyptian Starry Night”, which was a hit! We had so many people attend and loved the atmosphere, dinner and dancing!

This year we extended the dancing portion of the event from two hours to three, which was a welcome change.

Special Olympians traveled to the State Competition on June 28-29<sup>th</sup> at OSU Jesse Owens Stadium for the summer games!



**County Employees Helping “One Block at a Time”**

*Submitted by Barb Karr, Deputy Clerk*



Fourteen volunteers recently participated in Our Town Coshocton’s second “One Block at a Time” clean-up event in downtown. The idea is to break the larger task of cleaning up Main Street into smaller, more manageable tasks. Several county employees participated, including Suzi Bennett, Auditor’s Office; Camila Graham, Clerk of Courts; and Barb Karr, Deputy Clerk and OTC Board member.

If you would like to join the next “One Block at a Time” clean-up event, call or text Barb Karr at (740) 502-9893 or email [OurTownCoshocton@gmail.com](mailto:OurTownCoshocton@gmail.com)

## AUDITOR AND STAFF TO PROVIDE ON-SITE HELP WITH TAX REDUCTIONS FOR FLOOD VICTIMS

All of Coshocton County's eyes were turned to our friends and neighbors in the West Lafayette area on June 19<sup>th</sup>. The loss to property was horrible, but thank God there was no loss of life. The clean-up and restoration is still continuing and will do so for months.

In order to make it more convenient for the residents of West Lafayette, Auditor Chris Sycks, along with her appraisers and an on-staff Notary Public, will be in the village council offices on July 23<sup>rd</sup> between 3:30 and 5:30 p.m. to help with paperwork and to answer questions.

Any real property damage caused by the flood that reduces the value of the structures should be reported to the Auditor's Office on a DTE 26 (Application for Value Deduction for Destroyed or Damaged Real Property) Form or a DTE 49 (Application for Tax Refund or Waiver for Destroyed or Damaged Manufactured Homes) Form.

Both forms must be notarized and submitted to the Auditor's Office by December 31 for real estate and January 31 for manufactured homes.

The reduction of real estate value will be for tax year 2019, payable in 2020, and will continue at least until the following tax year and maybe later, depending when the restoration is completed. Manufactured homes are taxed in the current year and will have taxes adjusted or refunded on the bills paid this year.

The Auditor and her staff will have both forms on site for the public, and a notary will be available so that they can be completed and submitted immediately. The Auditor and her employees will also be able to answer any questions or concerns the property owners may have about their taxes.

*Both forms can also be retrieved online at the following links:*

Real Estate:

[https://www.coshoctoncounty.net/files/1330350748Destruction%20Form%20DTE26\\_FL.pdf](https://www.coshoctoncounty.net/files/1330350748Destruction%20Form%20DTE26_FL.pdf)

Manufactured Home:

<https://www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2016/10/DTE-49-Application-For-Tax-Refund-or-Waiver-For-Destroyed-or-Damaged-Manufactured-Homes-fill-in.pdf>

## NEW EMPLOYEE IN AUDITOR'S OFFICE



Suzi Bennett has joined the group of excellent employees in the County Auditor's Office as the Service Section Deputy Auditor. She was hired on May 20<sup>th</sup>, when Donna Burkart left our office to serve in the Treasurer's Office. Since she is up front, she is one of the first smiling faces you see when you come into the office. Besides helping customers at the counter, her duties include (but are not limited to) deed work, homestead applications, licensing, pay-ins, manufactured home tax record processing, purchase orders, and credit backs. Suzi is a familiar face in the Annex, as she had previously been employed by the County Recorder.

Suzi graduated from Coshocton High School and has lived in Coshocton all her life. She has been married to Doug Bennett for nearly 21 years. They have two daughters, Taylor and Abby, and a granddaughter, Sophia. Suzi and her husband attend New Pointe Church, and they enjoy spending time with family and friends.

Please join us in welcoming Suzi to our office!

## Common Pleas Court Receives Grant

*Submitted by Barb Karr, Deputy Clerk*



Ohio Supreme Court Justice, Judith French recently presented a check for \$212,750 to Coshocton County Common Pleas Court Judge Robert J. Bachelor; Deputy Clerk, Barb Karr; and Clerk of Courts, Camila J. Graham.

This grant award will permit the Court to upgrade to a new case management system that will allow for greater efficiency to file and distribute records. This upgrade will also allow the Clerk's office the ability to scan documents directly into the case management system, which will, in-turn, provide greater public access to Court records. The grant will also include first-year cloud storage of records, which will remove the burden of purchasing and maintaining servers from the county.

The Clerk of Courts Office submitted the application and will administrate the grant through completion of the project. Technical assistance will be provided by County IT Director, Michael Lavigne.



**BOR Can Get Your Goat**

This year’s Board of Revision (BOR) members were Janette Donaker, Chris Sycks, and Curtis Lee. After individually reviewing the files provided by Deputy Auditor Lindsay McCullough (who is also the one who keeps all our BOR files and notifications in order and runs our camera for the hearing transcripts), the Board has a hearing for all complaints that were not resolved. Each person has time to share any additional evidence or testimony to support the value requested. After the hearings, the Board does an on-site visit along with the county’s in-house appraisers (Jarrod Tipton and Dustin Gregory), and then makes their determinations.

At one property this year, we were greeted (and escorted out) by a herd of about a dozen goats. The dwelling in question was within a fenced area and up a steep hill. Curtis and Jarrod went up on their own, with Chris joining a little later.

As Chris got within view of the home, she was met by Jarrod motioning her to go back. Curtis, who was getting ‘strongly escorted’ by the Billy, said, “I’ve been around this before, this isn’t going to end well. The goats will win!”

The photo below (provided by Janette) shows Jarrod and Curtis nearly back to the county vehicle (the rest of us already inside) with just a few of the full herd that greeted us at the top of the hill. What we won’t do for our jobs!



**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 2017 Appeals**

*The one remaining 2017 case received a BTA notification since the last issue of The Due Diligence:*

Owner/Parcel	Requested Value	BOR Value	Notification
ARG/RV (Bob Evans) 0440000008303	\$2,048,270	\$764,720	Voluntary dismissal by parties

*River View filed the initial complaint based upon a sale. It is likely that a settlement occurred to warrant the dismissal.*

**TY 2018 BOARD OF REVISION**

*This year’s BOR had 77 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 33 complaints that had a value change offered and accepted prior to any hearings, with a total decrease in market value of \$1,123,300, plus 11 CAUV reinstatements. These were all done based on evidence included with the appeal and appraiser on-site review. The BOR dismissed five complaints due to jurisdictional issues of a wrong tax year, invalid filer, and multiple tax districts on one form, and two complaints were withdrawn. Two of dismissals were appealed, with one being remanded back to the BOR for hearing. In one of the withdrawals, River View received a \$26,949 direct payment in lieu of taxes from the business in exchange for withdrawing the complaint.*

*Following are the results of this year’s hearings:*

OWNER/PARCEL	WAS	REQUESTED	BOR	APPEAL
	<b>(DECREASES)</b>			
Parke Property/0440000008900	\$ 810,200	\$ 325,000	\$ 350,000	---
Aldrich Mgmt/0430000005000etal	\$9,461,560	\$1,065,440	\$8,715,220	---
Annin/0430000579200	\$3,565,440	\$2,500,000	\$2,185,000	---
Marza, Timothy/0230000017902	\$ 70,700	\$ 45,000	\$ 56,830	---
Wilson, Dudley etal/0030000001105	\$ 95,220	\$ 84,150	\$ 91,070	---
Wilson, Rhonda/0270000015800	\$ 33,710	\$ 30,360	\$ 30,360	---
Madd Inv./0430000026700etal	\$ 304,910	\$ 25,000	\$ 50,000	---
Yoder, Jacob/0230000008004	\$ 450,590	\$ 356,750	\$ 392,790	---
Hathaway, Chas. etal/0430000508500	\$ 451,810	\$ 250,075	\$ 415,570	---
Hammond, Carol/0430000364500	\$ 327,480	\$ 125,000	\$ 87,750	---
Kenepper Thomas etal/0430000422200	\$ 50,990	\$ 10,000	\$ 9,000	---
Seton/0350000010501etal	\$1,718,980	\$1,200,000	\$1,225,000	---
Roberts, Jas. etal/0310000085201etal	\$ 451,810	\$ 250,075	\$ 415,570	---
Sadler, Paul/0440000078214	\$ 640,990	\$ 411,000	\$ 500,000	---
Nuleaf/0430000640800	\$ 362,540	\$ 275,000	\$ 228,300	---
Corder, Jeff etal/0430000648300	\$ 186,080	\$ 167,000	\$ 175,770	---
Cramblett, Jos./0350000071800etal	\$ 118,550	\$ 58,000	\$ 74,550	---
	<b>(REINSTATE CAUV)</b>			
Peterson, James/0320000018300	\$ 318,780	CAUV value	Reinstated	---
Cannon, Scott etal/0260000004702	\$ 322,020	CAUV value	Reinstated	---
	<b>(NO CHANGE)</b>			
Bounce, David etal/0260000069800	\$ 273,720	\$ 229,190	\$ 273,720	---
Yoder, Delbert/0230000011400	\$ 243,850	CAUV value	Not CAUV	---
Brink, Archie/0400000004101	\$ 25,810	\$ 10,000	\$ 25,810	---
Wilson Comm./0430000413800	\$ 106,740	\$ 85,000	\$ 106,740	---
Pioneer Inv/0430000206500	\$ 40,650	\$ 31,500	\$ 40,650	---
WODA Olde Hick/0170000021402etal	\$3,552,080	\$1,330,800	\$3,552,080	---
Swartzentruber, Joas/03300000033400	\$ 154,750	CAUV value	Not CAUV	---

*At this time, no appeals have been filed on any of the Board of Revision complaints for tax year 2018, however the appeal period for the above decisions does not end until mid-July. At that point, if there are no appeals, any changes will be processed and new tax bills or refunds will be sent to the owners. More information about the Board of Revision process and necessary forms is available online. Also available (towards the bottom of the page, is the full list of complaints filed, including preliminary offers, for tax years 2010 through 2018. The link to the Auditor’s Board of Revision page is <https://www.coshoctoncounty.net/auditor/board-of-revision/>*

**\$99,176**

**That's how much Coshocton County is currently holding in unclaimed funds and foreclosures.**

To view the full list and the process needed to claim the funds, please go to:

<https://www.coshoctoncounty.net/auditor/unclaimed-fundsforeclosures/>

and click on the links. If you or someone you know is listed, call 740-622-1243 to find out how to get the check reissued.

**“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@coshoctoncounty.net](mailto:chrissycks@coshoctoncounty.net)

**WINDOW SPACE**

**AVAILABLE!**

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

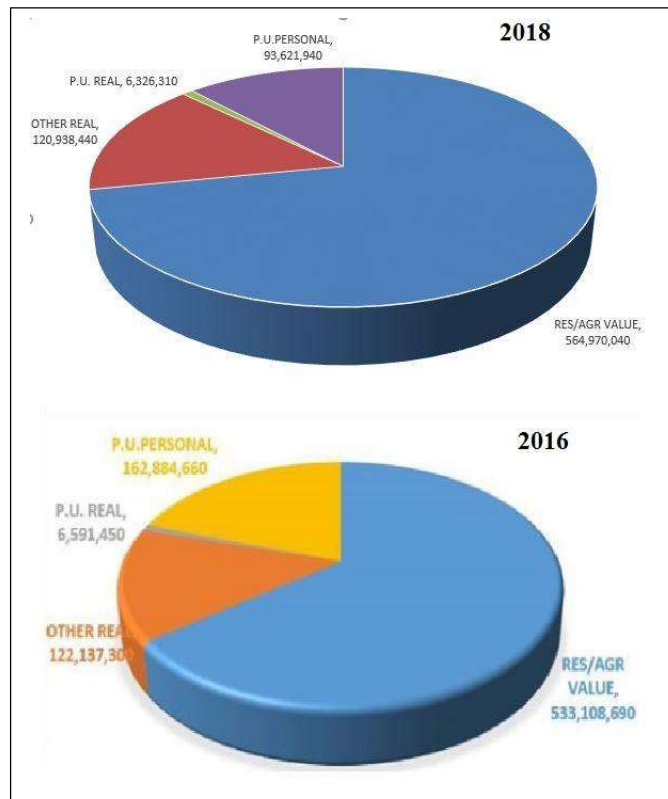
Space is available for displays in the Annex Window. Please call 740-622-1243 and ask for Jackie or Suzi for details. (Sorry, no businesses or for-profit organizations)

**Tax Base Feeling the Loss of Public Utility Value**

Coshocton County's total current assessed valuation is \$785,856,530. This is 35% of the True Market value and the amount upon which 2018 taxes (pay 2019) were charged. In tax year 2016, Coshocton County's total assessed valuation was \$824,722,100. The charts below show the breakdown between classes and also shows which classes are gaining and losing value. As you can see, the Public Utility (P.U.) Personal is showing major loss in value - mostly due to the devaluation of the AEP power plant in Franklin Township.

This is significant to budgets of all the taxing districts in which this plant is located – County, School, Career Center, and Township – because the tax revenue loss due to this cannot be made up by an adjustment to effective tax rates. Normally, if there is a big value loss (or gain) within one of the other classes, revenues are protected by increasing effective tax rates (up to the original voted levy) and all other property owners within the district/ class make up for the loss. Say, for instance, an economy downturn causes properties to carry *decreased* market values. The effective rate is *increased* so the taxing districts still receive the revenues expected from the levy. Likewise an *increase* of value due to a reappraisal will result in a decrease in effective rates, so the districts are not receiving more than expected.

Public Utility Personal Property values, however, already collect at the whole, or voted, rate, instead of the effective rate. Because the rate collected cannot be higher than what the voters approved, there is no adjustment to the tax rate, and the revenues drop proportionately. This causes a drop in revenue and will force the entities to either cut services or to look elsewhere for other revenue. Look for new tax asks on the November ballot.



To receive the Due Diligence in your inbox, request to receive them by emailing Chris at [auditor@coshoctoncounty.net](mailto:auditor@coshoctoncounty.net)