

The Due Diligence

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



Inside This Issue:

From the Auditor's Desk.....	1
County Payroll News, Fringe Benefits, County Employee W-2s.....	2
Dates & Deadlines, Spotlight on the Coshocton County Prosecutor, Smoulder Receives Award.....	3
Red Cross Needs Volunteers, 2019 Dog Tag Poster and Essay Winners, Deeds On Demand Policy Changing.....	4
CAAO Legislative Update, Furry Friends Visit Office.....	5
2021 Reappraisal Update, CAUV Application Period Open.....	6
2020 Census Important to Coshocton County.....	7
EMS Employee News, Free Car Seats, "Talladega Sycks".....	8
Coshocton Board of DD News, Coordin- ated Transportation Gets Grant.....	9
Free Family Law Clinic, Local Governments Have Unclaimed Monies, Board of Revision Updates.....	10

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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:
Busy Time of Year

At the end of every year and into the beginning of every new year, our office faces a heavy workload. October 31st brings the value abstract deadline when all value changes for the next tax year needs to be submitted to the State for approval. Next comes the certification of existing and newly approved levies to the state and the calculation of the new taxes after they set the effective rates. In rapid succession follows the tax duplicates, adders and remitters, and delivering the tax bills to the Treasurer for mailing (the first half due date is February 28, 2020).

In addition to all this real estate processing, it is also time to close out the current year financial reports. Close to the end of December, Chief Deputy Auditor Jinni Bowman sends out a flurry of emails reminding all the county offices of the proper procedure to carry over encumbrances, submit vouchers, and credit back purchase orders that are old, already paid, or blankets. In addition, our office makes sure budget or cash balances won't be in the red at year end, and everyone is reminded of the last-chance Commissioners' meeting for transfers needed to keep everything in the black. Immediately after all this is complete and the books are balanced and closed, the new year's temporary budget needs to be entered and ready to be used with the first payroll and bill run of the year. (I won't even go into what Deputy Auditors Sue McInerney and Kyle Lowe need to do to wrap up the old year's payroll records, reporting, and W-2 and other form submission.)

If you have been in our office lately (and by the photos shown on page 5), you will also know that all this bustle is increased by the dog tag registration period that runs from December 1st through January 31st each year. The mailing and returning of the Current Agricultural Use Value (CAUV) renewal applications, which are accepted, along with new applications, until the 2nd Monday of March each year (see page 6), and the opening of the Board of Revision (BOR) Complaint period through March 31st (see page 10) also add to the normal office traffic. Deed transfers, Homestead applications, manufactured home transfers, agency pay-ins, and taxpayer complaints and questions continue as well. Once the tax bills go out, more traffic concerning questions and complaints on the new bills will yet again add to the customer traffic.

I have an excellent staff that takes all this in stride and steps up to the plate (even if it isn't normally part of their own job duties) so that everyone gets the help they need in a friendly and efficient manner. I am not excluded from this 'all hands on deck' call during different cycles of the year and am happy to come out to sell a dog tag, answer questions, do a pay-in or deed, or help with a CAUV or BOR form (although I do tell customers that my dog tag and pay-in entry is much slower than those who do it on a daily basis). This hectic time of year, is the reason for the tardiness of this issue of the Due Diligence (I always shoot for the first business day of the quarter.)

I truly appreciate all the hard work and good attitude each of my deputy auditors show every day. My whole staff knows that our number one priority is to take care of the public – whether that is a personal interaction, assuring that their records are accurate, or making sure that tax dollars are not wasted and are being used as intended – and they work toward that goal every day and we hope that it shows in the quality of our service and our smiles. Till next time,

~Chris

October - December County Anniversaries with more than 20 consecutive years

Beth D. Walsh	28 years
Ronda E. Barnes	27 years
Nancy K. Foughty	27 years
Scott D. Mast	27 years
Tracy L. Luce	26 years
Donna S. Ryan	26 years
Beth Tumblin	24 years
Pamela D. Matz	24 years
Jennifer E. Fry	22 years
Sharon K. Thomas	22 years
Debra K. Miller	21 years
Nancy E. Wilt	21 years
Michael A. White	20 years
Kimberly S. Arden	20 years

Congratulations and Best Wishes to:

Robert D. Bordenkircher who retired September 30, 2019, from the County Engineer Roads division after more than 25 years of service.

Tina M. Endsley who retired November 21, 2019, from the County Recorder's Office after more than 16 years of service.

Dr. Robert B. Gwinn who retired November 30, 2019, as Coshocton County Coroner after more than 26 years of service.

Cheryl L. Shroyer who retired December 31, 2019, from Coordinated Transportation after more than 16 years of county service.

Mona E. Eick who retired November 30, 2019, from Board of DD (Hopewell) after more than 31 years of county service.

Payroll Page

PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:

Hired by the Airport:

on 09/30/2019 James N. Bachelder.

Hired by the Public Defender:

on 10/01/2019 Evelyn Marie Seiber.

Hired by EMS:

on 10/07/2019 Jacob B. Gastin.

Hired by the Board of Election:

on 10/08/2019 Mary C. Meyer.

Hired by Job & Family Services:

on 10/14/2019 Sara Rose Chisnell.

On 10/28/2019 Elizabeth Ann Ballantine, Melanie L. Cox, & Michelle L. Mosbacher

Hired by the County Engineer (Administration):

on 10/21/2019 Todd A. Coss.

Hired by the County Engineer (Roads):

on 10/28/2019 Matthew S. Limburg.

Hired by the Commissioners (IT):

on 10/28/2019 Patrick Sean Mullen.

Hired by the Coordinated Transportation:

on 11/19/2019 Jayson S. Kittel & Rodney L. Norman

Fringe Benefits

As paymaster for the county, the County Auditor is responsible for properly reporting and withholding for any fringe benefits received during the year. Deputy Auditor Sue McInerney (payroll), reaches out to the elected and appointed officials to get the amounts that need reported. Depending on the offices, these are either reported periodically or annually. The next paycheck will reflect the value of the fringe in the taxable gross and proper withholding and matching amounts will be applied. This assures the W-2s report full taxable gross and all taxes are withheld properly.

Fringes include, but are not limited to: cash awards, gift certificates, personal use of employer-provided vehicles, uniforms or clothing, if can be used for daily wear, clothing allowances not paid through payroll, reimbursed meals during a one-day event, certain life insurance premiums, and certain tuition payments.

More details can be found online at: <https://www.irs.gov/pub/irs-pdf/p15b.pdf> and <http://www.irs.gov/pub/irs-pdf/p5137.pdf> and <https://www.irs.gov/government-entities/federal-state-local-governments/de-minimis-fringe-benefits>

County Employee W-2s

Just a reminder: County employees will receive their W-2s no later than January 31st, as the law requires. The departments will be notified when they are ready to be picked up at the Auditor's Office. Only department heads or those designated in writing will be able to pick up the W2s for all of their office's employees.

Upcoming Dates & Deadlines

- Jan 1–NEW YEAR’S DAY – Offices Closed
–**Statutory lien date** for tax purposes
- Jan 2–(on or about) ‘Certificate of the Total Amount From All Sources Available For Expenditures and Balances’ **due at Auditor’s Office** from Townships and Municipalities
–**Avoid THEN & NOWs** by opening up purchase orders for all contracts or by opening **one** blanket purchase order in **each** expense account
- Jan 3–Pomerene Center Rent Party
- Jan 5–Ohio Farm Bureau 100th Anniversary Exhibit ends Johnson-Humrickhouse Museum (JHM)
- Jan 6–First day to file Current Agricultural Use Value (CAUV) **applications**.
- Jan 8–**County bill run** (entry due 1/2)
- Jan 10–**County pay date** (entry due 1/6)
- Jan 13–Fixed Asset and Supplies & Materials Inventories **due at Auditor’s Office**
- Jan 14– OSU Extension’s Farmer’s Breakfast “Growing Hops” (Village Inn & Suites 7:30 a.m.)
- Jan 18– Health, Safety & Wellness Expo, Kids America, 8 a.m. to noon
- Jan 19– Coshocton Community Choir Winter Pops Concert “Homeward Bound” (3 p.m. Presbyterian Church)
- Jan 21–School SFY 19 Budgets **due at Auditor’s Office**
- Jan 20–**MARTIN LUTHER KING DAY** – Offices Closed
- Jan 22–**County bill run** (due 1/16)
- Jan 24–**County pay date** (due 1/17)
–‘Three Rivers Bluegrass Band’ at 3-Rivers Bluegrass, Village Inn & Suites
7 p.m.
- Jan 31–**Non-Contributing List due** to OPERS
–Federal Financial Assistance (Grants) Forms **due at Auditor’s Office**
–Capital Leases Forms **due at Auditor’s Office**
–**Last day to buy Dog Tag or Kennel License without penalty**
- Feb 3–**County Budget Commission** (2-4 p.m.) to review SFY 18 school budgets
- Feb 7–**County pay date** (due 2/3)
–Pomerene Center Rent Party
- Feb 11– OSU Extension’s Farmer’s Breakfast “CRP Pollinators & Hunting Preserve” (Village Inn & Suites 7:30 a.m.)
- Feb 12–**County bill run** (due 2/6)
- Feb 15–Chocolate Extravaganza (Career Center)

Continued, next page)

Spotlight on. . .

THE COSHOCTON COUNTY PROSECUTOR’S OFFICE



Submitted by Jason Given, Coshocton County Prosecutor

As most people know our office is charged with the prosecution of all felony crimes that are committed within Coshocton County. This process begins with the presentation of cases to the Coshocton County Grand Jury and continues all the way through the criminal appellate process. In 2019 the Prosecutor’s Office indicted 219 adult felony cases. The Prosecutor’s Office is also responsible for the prosecution of all juvenile delinquency cases, both misdemeanor and felony, that occur in the county.

What many people don’t realize is that the Coshocton County Prosecutor’s Office also serves all of the legal needs of the agencies and elected officials of Coshocton County. The Ohio Revised Code mandates that a county prosecutor not only act as a criminal prosecutor, but also as the lawyer for virtually all county boards and officials. This includes, the County Commissioners, the Sheriff, the County Auditor, the County Treasurer, the County Recorder, the County Engineer and all county agencies such as JFS, the Veterans Office, the Coshocton County Board of DD, the Coshocton City and County Park District and many more. As it relates to my civil duties the Prosecutor’s Office provides legal counsel, reviews contracts, provides opinions and provides any other legal need required by Coshocton County.

In addition to county government, our office is also mandated to provide legal counsel to all of the Boards of Township Trustees in Coshocton County.

In order to accomplish all of these tasks it is necessary to have an extraordinary team. I am fortunate to be assisted by a group of highly dedicated and experienced employees. My support staff includes Diane Jackson, Emily McBurney, Tarez Elliot and Nina Bryant. My investigator is former Coshocton County Sheriff’s Detective Brent McKee. Finally, assisting me in handling all of the legal matters that come through the office are my three Assistant Prosecutors Ben Hall, Christie Thornsley and Jim Skelton.

The Prosecutor’s Office always looks forward to assisting all county offices and agencies and is available for any questions that may arise as we all serve the citizens of Coshocton County.

Smoulder Receives MVESC Exemplary Educator Award

Submitted by Tammy Hess, Treasurer, Coshocton County Career Center

On Wednesday, November 6th at the Mid-East Career & Technology Center in Zanesville, Ohio, Senior English Instructor and NTHS Advisor Mrs. Angie Smoulder was selected as the recipient for the 2019 Muskingum Valley Educational Service Center Exemplary Educator Award. Mrs. Smoulder attended the MVESC All-Counties Board of Education Meeting and dinner along with Coshocton County Career Center Superintendent Mr. Rick Raach where she was presented with this year’s award. One teacher was selected for this honor from each of the seventeen school districts served by MVESC. Teachers were chosen based on having high expectations of students, representing their community in a positive manner, and providing leadership.



Upcoming Dates & Deadlines (continued)

- Feb 17—**PRESIDENT'S DAY** – Offices Closed
- Feb 21—**County pay date** (due 2/13)
- Feb 22—Chili Church Wild Game Dinner (tickets in advance only 545-9707)
- Feb 26—**County bill run** (due 2/20)
- Mar 1—Bridal Expo at Lake Park Pavilion
- Mar 1-7—National **Weights & Measures Week**
- Mar 2—District Health 2015 Budgets **due at Auditor's Office**
—Last day to file **CAUV Initial or Renewal Applications**
- Mar 4&5—Tiverton Institute
- Mar 6—**County pay date** (due 3/2)
—Pomerene Center Rent Party
- Mar 10—OSU Extension's Farmer's Breakfast "Steamback Regulations" (Village Inn & Suites 7:30 a.m.)
- Mar 11—**County bill run** (due 3/5)
- Mar 17—**PRIMARY ELECTION-Go Vote!**
- Mar 20—**County pay date** (due 3/16)
- Mar 23—"Declutter Your Life" OSU Extension at Library 6:30 p.m. Registration req'd.
- Mar 25—**County bill run** (due 3/19)
- Mar 30—"Who Gets Grandma's Yellow Pie Plate?" OSU Extension at Library 6:30 p.m. Registration req'd.
- Mar 31—**Last day to file Board of Revision Complaint Form**

Irish toast

*In the New Year, may your right hand
always be stretched out in friendship,
never in want.*



Needed: Red Cross Volunteers Coshocton County

American Red Cross of East & South Central OH

Disaster Response & Dispatch

Blood Donor Ambassadors

Local Disaster Responders: Once trained may be called to respond to local home fires, flooding, etc. generally two shifts per month. Offer comfort, assess situation, gather information. May be offering aid immediately. Follow up is done by Red Cross caseworker(s) who will continue to assist the family/individual. Dispatchers: Receives incoming calls from Red Cross to dispatch local on-duty volunteers to respond to the scene. Verifies info. Virtual position, work from home.

Blood Donor Ambassadors: Volunteers to assist at local American Red Cross Blood Drives. Greeting and interacting with donors and visitors. Offering assistance as needed.

If you are interested in volunteering, please call 419-946-2811 or visit redcross.org/volunteer



American Red Cross

2019 POSTER & ESSAY WINNERS

Chris Sycks, Coshocton County Auditor, is happy to announce the winners of the 3rd Annual Dog Tag Poster Contest and the 2nd Annual #1 Dog Essay Contest.

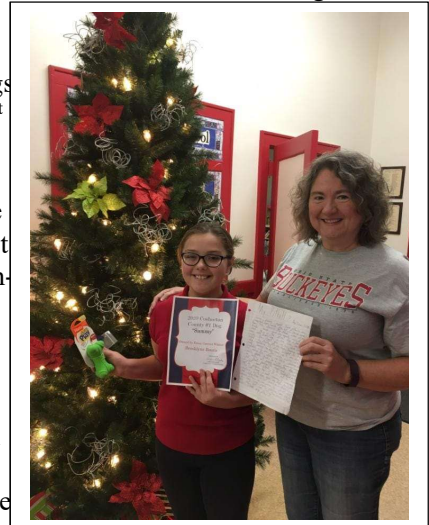
Third-grader Risten Shortt-Wilke (below, left) and second-grader Olivia Adams, (right), both Ridgewood Elementary students, were the poster contest winners in their respective age groups. They each received a \$10 Walmart gift card along with a bowl, toy and treats for their dogs. Their posters will be given to be displayed at all dog tag sales locations. All of the nearly 200 total entries received will be displayed in the Courthouse Annex windows during the month of January.



The winner of the #1 Dog Essay Contest was Brooklynn Bouris, (pictured below) a sixth-grader at Sacred Heart School. Her winning essay earned her dog, Sammy, the honor of being named Coshocton County's #1 dog. This comes with a dog toy and the 2020 Dog Tag #0001 being assigned to him. Brooklynn also received a \$10 Walmart gift card.

No public funds were used for prizes, as all of the gifts were purchased by Sycks.

As per Ohio Revised Code, 2020 dog tags will be sold with no penalty through the 31st of January each year. By law, any person who has a dog on his or her property needs to register it with the County Auditor or one of her agents and purchase a tag. Dogs must be registered in the county in which the owner resides. The cost is \$12 for a 1-year, \$36 for a 3-year, and \$120 for a lifetime tag. Non-high-volume Kennel Licenses are \$60 and are available at the Auditor's Office. Tags are required regardless of whether you receive a reminder card, whether the dog is an indoor or outdoor dog, or whether you are 'just keeping' a dog for somebody else. Penalties double the price of tags if they are purchased after January 31, 2020.



Visit <https://www.coshoctoncounty.net/auditor/dog-kennel/> for licensing details and satellite sales point locations. Tags can also be purchased online at <https://www.doglicenses.us/OH/Coshocton/>

CONGRATULATIONS, RISTEN, OLIVIA, AND BROOKLYNN!

POLICY CHANGE FOR DEEDS ON DEMAND

Ohio Revised Code Section 319.20 states that the county auditor shall transfer property ownership of real estate or mineral rights upon application and presentation of title. The County Auditor's staff does their best to process all documents in an efficient and accurate manner. Deeds are processed in the order in which they are received, unless a deed is brought to the counter and asked for it to be processed while the person waits. This now has become a "Deed on Demand" and is processed immediately. However, some instances of abuse of this service has become apparent and has become a burden to the real estate staff.

Because of this, Auditor Chris Sycks has implemented a new policy regarding this process. Among other things, the policy requires the deed package to be complete and accurate, limits the number of deeds and parcels, and sets times of day that deeds can be expected to be processed immediately. Also, no split, combine, or subdivision plat will be processed as an 'on-demand', unless survey information was presented five business days prior. The full policy can be viewed online at <https://www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2019/12/Deeds-on-Demands-Processing.pdf>

CAAO Legislative Committee Update

County Auditor Chris Sycks has been reappointed to serve on the Legislative Committee of the County Auditors' Association of Ohio (CAAO) to monitor bills that may affect local taxpayers and county government. The Bills that are currently being monitored are starting to move and are listed below:

- 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. **Referred to Senate Ways & Means Committee.**
- HB 27 – *Public Motor Vehicle Liability*. To modify political subdivision liability for an employee's negligent operation of a motor vehicle. **3rd 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. **1st Hearing, House Criminal Justice Criminal Sentencing Subcommittee.**
- HB 46 – *State Government Expenditure Database*. To require the Treasurer of State to establish the Ohio State Government Expenditure Database. **6th Hearing, Senate General Government & Agency Review 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. **1st Hearing, 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. **Reported out of Senate Judiciary.**
- 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. **Passed by House; vote 54-39.**
- HB 76 – *Ballot Language Uniformity and Transparency Act*. To modify the form of election notices and ballot language for property tax levies. **3rd Hearing, Senate General Government & Agency Review Committee.**
- HB 92 – *Vote on County Sales Tax*. To require voter approval of any increase in a county sales tax rate. **1st Hearing, House State & Local Government Committee.**
- HB 93 – *Public Transit Investment*. To make public transportation appropriations. **Referred to House Finance Committee.**
- HB 99 – *Homestead Exemption Eligibility*. To

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Furry Friends Come to Auditor's Office for Tags

The auditor's employees love getting visits from the furry four-legged type of customers during this time of year. Below (in order of appearance) are photos of those who have come in so far this year to get their 2020 dog tags.

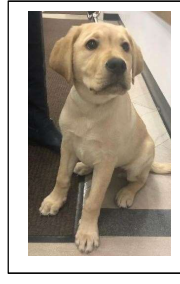
Remember, the deadline to get tags with no penalty is January 31st every year!



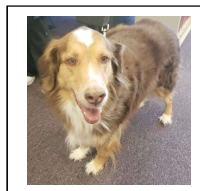
Blackie (John Vansickle)



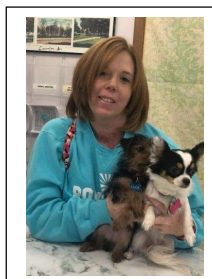
Liberty (Joshua Baisden)



Max (Tiffany Conkle)



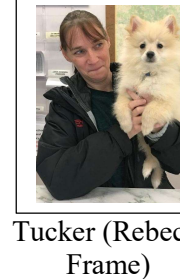
Mickey (Nancy Seward)



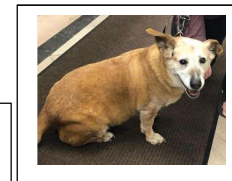
Lucy & Luca (Jessica Wharton)



Richie Rich (Charles Cummings)



Tucker (Rebecca Frame)



Lily (Josie Sellers)



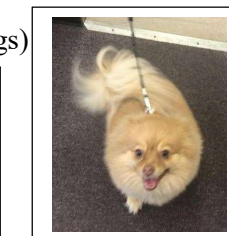
Molly (Greg Williams)



Buddy (Jesse)



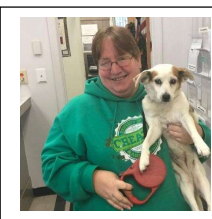
Fluffy (Harry Lyons)



Faith (Doug Alford)



Lizzie (Susanne & Richard Herrel)



Sweeti (Brenda West)



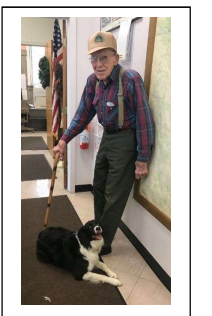
Cocoa (Cheryl Rice)



Wee Doggie
Seamus (Cathy Waibel)



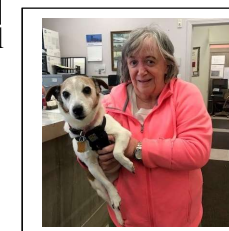
Howard (Greg McFarland)



Ruby (Kenneth Scheetz)



Missy (Jessica Wiley)



Jackie (Joanne Workman)

Later visitors will be in the next issue...

CAAO Legislative Committee Update (Continued from Page 5)

raise the homestead exemption income eligibility to \$60,000 and increase the market value reduction. **1st Hearing, House Ways & Means Committee.**

- HB 103 – *Land Installment Contracts*. To make changes to the law relating to land installment contracts. **2nd 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 149 – *Affordable Homebuilding and Housing Act*. To temporarily exempt from property tax the increased value of land subdivided for residential development. **2nd Hearing, House Economic & Workforce Development.**
- HB 255 – *Property Tax Exemption Review*. To require Tax Commissioner's biennial tax expenditure report to include property tax exemptions and that they be periodically reviewed. **2nd Hearing, House Ways & Means.**
- HB 273 – *Delinquent Tax-Online Notice*. To permit the 2nd publication of delinquent property tax lists to be made online instead of in a newspaper. **3rd Hearing, House Ways & Means Committee.**
- HB 311 – *County Inspector General*. To authorize counties to obtain a county inspector general to investigate wrongful acts or omissions. **1st Hearing, House State & Local Government Committee.**
- HB 326 – *Public Employee Retirement-Disability Benefit*. To allow disability benefits to be received during the term of an elected office. **1st Hearing, House Insurance Committee.**
- HB 437 – *Military Widows Homestead Exemption*. To allow an enhanced homestead exemption for surviving spouses of uniformed service members who die in the line of duty or whose death is otherwise service connected. **Referred to House Ways & Means Committee.**
- HB 439 – *Disabled Veterans Homestead Exemption*. To adjust for inflation the \$25,000 homestead exemption and the enhanced homestead exemption for disabled veterans. **Referred to House Ways & Means Committee.**
- HB 449 – *Real Estate Transfer Tax*. To apply the real estate transfer tax to transfers of a controlling interest in a pass-through entity that, directly or indirectly, owns real estate. **Introduced.**
- HB 450/SB 244 – *Exiting Fiscal Officer certificates*. To require certain political subdivisions' fiscal officers to provide certificates of transition to their successors. **Introduced.**
- SB 1 – *Reduce Regulatory Restrictions*. To require certain agencies to reduce the num-

(Continued, Next page)

2021 Reappraisal Update: Appraisers Continue Field Operations



Property record cards. Tuscarawas, Pike, and Perry townships. The commercial/industrial appraiser has been out as well, with approximately 32% of those structures viewed.

Once the initial field review is complete, the data will be entered and quality control performed, the next phase will be to set the tables based on valid sales in each area that occurred in 2018 and forward. Everyone involved in the field will have identification on their person and in the windows of their vehicles.

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 process and updates can also be viewed online at <https://www.coshoctoncounty.net/auditor/2021-reappraisal/>

John G. Cleminshaw, Inc., the appraisal company with whom Coshocton County contracted to perform the 2021 tax year reappraisal continues to make strides on their project. The appraisers are coming along with their field data collection. This step is approximately 28.5% complete, with nearly 49% of the residential properties with existing buildings being reviewed already. The areas already reviewed parcel by parcel are: Coshocton City, West Lafayette, Canal Lewisville, and Lafayette



Samantha Morris works for Cleminshaw entering the data.

Current Agricultural Use Value (CAUV) Application Period Open

CAUV is a tax reduction program for properties upon which commercial farming activity is being done. Commercial farming means farming with the intent to make a profit. If the property has never received the reduction, which averages about an 80% savings in Coshocton County, an initial application must be filed after being active for three consecutive years. If the property is already in the program, a renewal application must be filed every year. If the property changed ownership during 2019, the new owner must file an initial application in their own name, even if the property was in the program before.

Renewal applications are mailed every year by the County Auditor, and initial applications can be obtained online or in the County Auditor's Office. Renewal applications were mailed out the first full week of January, and should already be in the hands of the landowners. Reminder letters for new owners of properties previously in CAUV were also mailed. There is no fee for filing a renewal, but initial applications must be accompanied by a \$25 one-time application fee. The statutory deadline for both applications is always the first Monday of March, so March 2, 2020, this year.

For more information about the program or for access to the initial application form, please visit www.coshoctoncounty.net/auditor/cauv/ or call our office at 740-622-1243.

CAAO Legislative Committee Update (Continued from Page 6)

ber of regulatory restrictions and to continue the provision of this act on and after August 18, 2019. **1st 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. **Re-referred to 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. **3rd Hearing, House Civil Justice Committee. Bill Amended.**
- SB 35 – *Enhanced Homestead Exemption*. To allow an enhanced homestead exemption 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. **3rd 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. **SIGNED BY GOVERNOR; effective 1/24/2020.**
- SB 95 – *State & Local Tax Inducements*. To enhance tax inducements for businesses making substantial fixed asset and employment investments and their suppliers. **2nd Hearing, House Ways & Means Committee.**
- SB 212 – *Townships to Exempt Property Tax*. To authorize townships and municipal corporations to designate areas within which new homes and improvements to existing homes are wholly or partially exempted from property taxation. **3rd Hearing, Senate Ways & Means Committee.**
- SB 216 – *School District Taxes*. To allow school districts to exempt recipients of the existing homestead exemption from additional school district taxes. **Referred to Senate Finance Committee.**

The 2020 Census and why it is important to Coshocton County

Submitted by Jeff Corder, Coshocton County Complete Count Committee

At the request of the United States Census Bureau, Coshocton County put together a Complete Count Committee, made up of representatives from a broad range of individuals and organizations in the county. Listed below are some of the very important reasons why we need to count every man, woman and child in the county.

The United States began conducting a census of population and housing in 1790. The U.S. Constitution, Article 1, Section 2, mandates an apportionment of representatives among the states for the House of Representatives every 10 years. Apportionment is the process of dividing the 435 seats in the U.S. House of Representatives among the 50 states. By law, the U.S. Census Bureau must deliver a report of population counts to the president of the United States within 9 months of Census Day (on or before December 31). The report will provide the population counts by state and the number of seats in the U.S. House of Representatives apportioned to each state. So, as you can see, it is important for Coshocton County and Ohio to have a complete count so we can be fairly represented.

The Census Is Confidential and Required by Law

All responses to Census Bureau surveys and censuses are confidential and protected under Title 13 of the U.S. Code. Under this law, the Census Bureau is required to keep respondent information confidential. A respondent's personal information will never be shared with immigration enforcement agencies, like ICE, law enforcement agencies, like the FBI or police, or allow it to be used to determine eligibility for government benefits. The results from any census or survey are reported in statistical format only. Individual records from the decennial censuses are, by law (Title 44, U.S. Code), confidential for 72 years. In addition, under Title 13, U.S. Code, all Census Bureau employees swear a lifetime oath to protect respondent data. It is a felony for any Census Bureau employee to disclose any confidential census.

The Many Uses of Census Data

Census data are used in many ways. Some examples include:

- Distribution of more than \$675 billion annually in federal funds back to tribal, state, and local governments.
- Redistricting of state legislative districts.
- Forecasting of future transportation needs for all segments of the population.
- Determining areas eligible for housing assistance and rehabilitation loans.
- Assisting federal, tribal, state, and local governments in planning and implementing programs and services and emergency response.
- Designing facilities for people with disabilities, the elderly, and children.

For every child that is not counted, schools lose funding for the next 10 years for that child. That means a reduction in money for educational programs, school lunches, and other programs that the Federal Government fund.

Starting March 12, 2020, invitations will be mailed to each household, inviting them to connect online or to call in their census information.

What to Expect in the Mail

When it's time to respond, most households will receive an invitation in the mail. Every household will have the option of responding online, by mail, or by phone. Depending on how likely your area is to respond online, you'll receive either an invitation encouraging you to respond online or an invitation along with a paper questionnaire.

- Most areas of the country are likely to respond online, so most households will receive a letter asking you to go online to complete the census questionnaire (or to respond by phone).

(Continued, next page)

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, Amy, or Nicole for details. (Sorry, no businesses or for-profit organizations)

EMS Employee News

Submitted by Terry S. Shroyer, CCEMS
Education Coordinator

Three employees at Coshocton County Emergency Medical Services recently had babies.

- Cory Meyer and Mindy Oare, both employees, had a daughter, Hadley, on September 16th. (7 lbs. 11 oz., 20.5 in.). Cory has been with CCEMS since November, 2016, and Mindy since February, 2014.
- Erin Porter, an employee since May, 2019, and Devon Donley had a son, Owen, on November 10th. (7 lbs. 4 oz. 19.5 in.)
- Joe Hunt, with CCEMS since January, 2017, and Mandy Hunt had a daughter, Ella Page, on November 11th. (8 lbs., 0 oz., 21 in.)

Upcoming FREE Car Seat Distribution Class

Submitted by Cindy Hilbish, RDN, LD, CLC
WIC Program Director

January 30th, 10:00 A.M. – 12:00 P.M.
County Services Building - Room 145
724 South 7th Street, Coshocton

You must meet the following requirements:

- **Resident** of Coshocton County
- **Custody** of a child between the ages of birth to 8 years-old and/or
- **Expecting** a child prior to March 31st, 2020
- **Eligible** for WIC or Medical Card (provide proof)
- **Register** to attend the Ohio Buckles Buckeyes class on January 30th, 2020
- **Attend and complete** the Ohio Buckles Buckeyes class on January 30th, 2020

To register or for information:

Call 330-451-1679—leave your name, phone number, child's age, and child's weight.

If you qualify, register, and complete the class, you will be given a free car seat for your child.

2020 Census (Continued from previous page)

- Areas that are less likely to respond online will receive a paper questionnaire along with their invitation. The invitation will also include information about how to respond online or by phone.
- The Census Bureau plans on working with the U.S. Postal Service to stagger the delivery of these invitations over several days. This way they can spread out the number of users responding online, and they'll be able to serve customers better if help over the phone is needed.

Timing and Types of Contact

On or between:

March 12–20, you'll receive: An invitation to respond online to the 2020 Census. (Some households will also receive paper questionnaires.)

March 16–24 a reminder letter.

If you haven't responded yet:

March 26–April 3 A reminder postcard.

April 8–16 A reminder letter and paper questionnaire.

April 20–27 A final reminder postcard before we follow up in person.

We understand you might miss our initial letter in the mail.

- Every household that hasn't already responded will receive reminders and will eventually receive a paper questionnaire.
- It doesn't matter which initial invitation you get or how you get it—we will follow up in person with all households that don't respond.

REMEMBER TO HELP GET THE WORD OUT! EVERYONE COUNTS!

SO WE NEED TO COUNT EVERYONE!

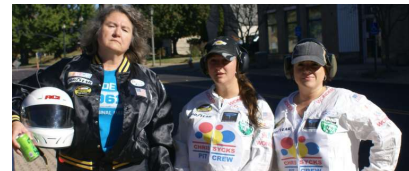
There is more information at www.census.gov

Please note: all contact will be either by mail or in person. At no time will a phone call be made to individuals asking for sensitive information. Please do not share any private information with a person calling your home and pretending to be with the Census Bureau – it is likely a scam. Make sure you only respond to mailed invitations or properly identified persons knocking on your door. – Chris Sycks

UNITED WAY "TALLADEGA SYCKS"

County Auditor and Employees Participate in Fundraiser

Auditor Chris Sycks and her employees participated in fundraising efforts for Coshocton's United Way. Chris was involved in a Commissioners' Office event pitting elected officials against each other in a tricycle race. Employees also competed in a soup contest, and paid money for the privilege of wearing blue jeans to work and to dress in costume for Halloween. All told, the fourteen who work at Auditor's Office raised \$2,104 for all the activities.



Coshocton Board of DD Photos:**Coshocton County Board of Developmental Disabilities News**

Brittany Coon, Coshocotn DD Public Outreach Coordinator

The Coshocotn County Board of DD (CCBODD) has had a busy quarter! We were accredited by the Ohio Department of Developmental Disabilities (DODD), for the quality of services and supports we provide to people with disabilities. Accreditation Reviews are conducted by DODD to ensure that County Boards of DD meet accreditation standards as outlined in Ohio Administrative Code. Based on the results of an accreditation review, a county Board of DD is awarded an accreditation of one or three years.

The comprehensive state review of CCBODD was conducted on October 31st. A team of surveyors from DODD reviewed all areas of county board operations, including personnel administration, service planning and delivery, medication administration, behavior support, money management, waiver administration, health and welfare, and other indicators of the general effectiveness of DD operations. The results of the review found substantial compliance with standards established for the review and subsequently we obtained the maximum possible accreditation award term, a three-year period, with zero citations.

For Halloween, Hopewell School had fun going trick or treating through our accreditation opening interview and to a few local businesses in their costumes! That evening we held our annual Halloween Dance where everyone enjoyed coming together in their fabulous costumes to party! (Photos for the holiday events in column to left.)

On November 16th we had our annual Craft show which was a huge success! We had so many wonderful vendors and shoppers that helped make this event so great! For Thanksgiving the Hopewell Indians Special Olympics program was able to more than 500 pies as a fund raiser to help cover costs for our basketball program's uniforms, travel and competition fees! Hopewell School put on a Thanksgiving Festival where students were able to put together themed crafts, pose for a photo booth and have fun in an obstacle course!

On December 10th, Santa Claus came to town! He visited all the students at Hopewell School to make sure they were being good to make it on the nice list!

Our Hopewell Indians basketball teams are looking forward to tournaments in February to see if they can make it to the State Finals again!

COSHOCTON COUNTY COORDINATED TRANSPORTATION AGENCY RECEIVES GRANT FROM ODOT FOR PUBLIC TRANSPORTATION FUNDING

Submitted by Valerie Shaw, Director, Coshocotn County Coordinated Transportation Agency

Transportation Agency (CCCTA) is pleased to announce it has received a \$473,811 grant from the Ohio Department of Transportation (ODOT). ODOT awards annual grants through a competitive application and review process. These funds will support CCCTA operations and improve mobility throughout Coshocotn County and all of Ohio.

This funding will allow CCCTA to be reimbursed 50% of approved operating budget expenses, including salaries, fringe, travel, meetings, advertising, and other miscellaneous operational expenses. Funding will also reimburse the agency 80% of approved capitalized maintenance expenses. Through the grant award, CCCTA will also receive one expansion vehicle, a Modified Mini Van (MMV), funded at 80%.

The expansion vehicle as well as the operational funding received will be used to help start and run a Deviated Fixed Route Shuttle Service within Coshocotn City. Residents will be able to ride to and from city locations, including Wal-Mart, for a nominal fee. Hoping to start this service yet this year, there will be more details to come about the new route.

A portion of the local match for this federal grant would not have been possible without the grant funding provided locally. CCCTA would like to thank the Coshocotn Foundation for \$31,148 to help purchase new route software, as well as providing the match money for the new MMV vehicle. The agency also wants to thank the United Way for \$5,000 in grant dollars they provided to the agency in order to help fund this route as well. In addition to the route, matching funds are required for all other areas of the grant as well. If you have any interest in donating, please contact the CCCTA office.

We are so excited for this new opportunity. As this is the first time the agency has applied for this type of funding, we were not sure what to expect. These grant dollars will have an enormous impact on our agency as well as our community as a whole. CCCTA will be able to serve many more county residents than ever before and will provide many more transportation options for individuals.

March 17
is the
Ohio
Primary
Election!
**GO
VOTE!**



Free Family Law Clinic

Submitted by Doug Schonauer, CCE, Probate/
Juvenile Court Administrator

Finding yourself in need of an attorney or legal assistance, but may not be able to afford it? Maybe this can help:

FREE 2020 FREE FAMILY LAW CLINIC

COSHOCTON COUNTY

This Brief Advice Clinic is for individuals with limited income; clients are pre-screened and must meet qualification guidelines!

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

Meet With a Volunteer Lawyer to Ask Questions About:

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

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

The clinic is limited to individual appointments
Childcare or additional seating is **not available** for extended family or friends of attendees.

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

January 7	July 7
February 4	August 4
March 3	September 8
April 7	October 6
May 5	November 3
June 2	December 1

General Questions? Call (740) 622-8969



FREE

FREE

Sponsored by:
Coshocton County Common Pleas Court
Coshocton County Juvenile Court
Coshocton County Bar Association
Southeastern Ohio Legal Services

Local Governments Have Unclaimed Monies With the State

It has been brought to my attention that there are some unclaimed funds in government agency names. To see if your agency has any unclaimed funds, go to the site:

<https://www.com.ohio.gov/unfd/>
and put your agency's name in the business name field. I would suggest minimal entry, such as Coshocton or Nellie, instead of Coshocton County or Nellie Village.

Once you perform the search, there is a "Claim" button to the left of each item that will direct you how to get the funds. Individuals can also go the website, do the search, and follow the claim instructions for their own names or businesses.

Paper issues of the Due Diligence newsletter is available in the County Auditor's Office at the front counter or by electronic delivery. To receive the newsletter by email, request to receive them by emailing Chris at auditor@coshoctoncounty.net

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 2018 Appeals

One BOR final determination was appealed to the Board of Tax Appeals:

Owner/Parcel	: WODA Olde Hickory/0170000021402, et al
Requested Value	: \$1,330,800
BOR Value	: \$3,552,080

This hearing at the BTA has been rescheduled from February 11, 2020, to May 19, 2020.

Coshocton County's 2020 Board of Revision held their organizational meeting on the second Monday of January, as required by state law. Chris Sycks, as Auditor, will act as the statutory secretary of the Board. County Commissioner Gary Fischer will be this year's Chairman. No changes were made to the written rules of procedure, which are available in the County Auditor's Office and online at the link below. At the time of this article, there are eleven complaints filed for review.

The Board of Revision exists to assure fair and equitable administration of real estate taxes within the county. Pursuant to that responsibility, the Board is authorized to consider and recommend settlement of certain matters regarding real estate valuations, disputed applications for various special benefits relating to real estate taxation, interest or penalties on late payment of taxes, etc. The Board is NOT authorized to consider such matters as the tax rate in a given district, percentage of increase of taxes, the CAUV valuation formula, or the amount of a tax bill. If you feel the fair market value set for your property is either too high or too low, a complaint should be filed. A fair market value is generally defined as what a willing buyer would pay a willing seller for that property on an open market. These are called 'arm's-length' transactions and are a good indicator of value (these are not sales at a foreclosure auction or other sale where the seller was not a willing seller). Also, if you feel your property was denied the CAUV reduction, but still should qualify, a complaint should be filed.

Current year tax bills reflect values established by the County Auditor as of January 1st of the previous calendar year. Physical changes to the property such as an addition or demolition of a structure during the previous year will normally cause a parcel's value to rise or fall accordingly. Also, the amount of your tax bill can be affected by new, adjusted, or expired tax levies. During a triennial update (last done tax year 2018) or a county-wide reappraisal (next one coming up tax year 2021), an overall increase or decrease in the total valuation in your taxing district can also affect the amount of a tax bill. None of these events alone gives rise to an occasion for filing a BOR complaint.

The most common complaints filed with the Board of Revision by taxpayers are to contest the Auditor's valuation of a specific parcel. Sometimes there is a parcel that does not fit into the mass appraisal approach that must be used for county appraisals due to cost constraints. In these cases, when a parcel's total value is too high and not a fair market value, the taxpayer should exercise their rights and file a Board of Revision complaint. This allows the parcel to be examined on an individual basis to see if the value needs to be adjusted.

Tax year 2019 (Payable 2020) Board of Revision Complaint Forms are currently being accepted through the statutory deadline of March 31, 2020. Property values can be viewed online at www.coshcoauditor.org Information about the process as well as forms and rules of procedure can be found online at www.coshoctoncounty.net/auditor/board-of-revision/ or in the Auditor's Office at 349 Main Street, Coshocton.