

The Due Diligence

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



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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

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From the Desk of....

**Chris Sycks, Coshocton County Auditor:
Are We There Yet?**

Our society is certainly one that is used to instant gratification. Some blame it on the speed of available information, the expectations of 'fast food', and how seemingly impossible circumstances can be neatly solved and wrapped up within a two-hour movie or even a one-hour TV show. I am not so sure about all that, because I remember pestering my parents with the question "Are we there yet?" long before some of these things occurred. Okay, I'm not older than movies or TV, but I looked up information in an *Encyclopedia Britannica* and read newspapers, and fast food in Coshocton was the A & W Root Beer Stand or Drummer Boy Chicken until later in my childhood.

And here I am, still asking "Are we there yet?" When everything changed in mid-March, I thought we were going to be in this situation for a little while. Over the past few months, I have changed the way I do things in my personal life. We have also adapted to a new way of doing things in a number of our office's duties, and we continue to do so as necessary. Sometimes this changes how we do business – this is the second of these articles that I am typing at my dining room table. Sometimes this puts us behind our regular schedule – late newsletters, the Tax Incentive Review Council pushed from March to June, and the Board of Revision, usually finished with their work by end of June, still doing hearings (see page 4). Sometimes things get cancelled altogether – like our May Auditor Sale. To make up for that cancellation, I was hoping to reschedule our October sale a little earlier in the year, but a date has not yet been set and it may not happen until October after all. If you attend these sales, watch the Beacon for the required advertisements, the Auditor Sale tab of our website www.coshoctoncounty.net/auditor/auditor-sale/ or the Coshocton County Auditor's Facebook page for updates.

While some things seem to drag by and we find ourselves asking "Are we there yet?", other aspects of life fly by – like my coming up on 33 years with the auditor's office. I wanted to bring this up, since my stump speeches often referenced my years of experience, yet the payroll page only has me down for 22 years. Just note the title of that list. It says "consecutive years". I was hired in 1980, but took eight years off while my children were young.

I know all of us are tired of social distancing, of masks in public, and of the bombardment of COVID19 statistics, and I myself am guilty of saying "Are we there yet?" NO, not yet, but we are doing the best we can. Let's continue to do what we can to stop the spread, to protect our fellow human beings, and to stay in peace.

Instead of focusing on ourselves and our own gratification of "Are we there yet?", let's be kind and do what we can – even if it is uncomfortable. This won't be forever – one day we WILL be there!

Continue social distancing, wash your hands, wear a mask where needed, and don't touch your face! Be kind out there and stay healthy everyone!

Till next time,

~Chris

April - June County Anniversaries with 20 or more consecutive years

Mary M. Beck	30 years
Timothy G. Bethel	30 years
Troy M. Bricker	26 years
Garrison I. Bryant	26 years
Kathy M. Art	25 years
Tara L. Kehl	25 years
Steven W. Lonsinger	25 years
Denise L. Stotts	24 years
Howard I. Reger	23 years
Robert E. Wagner	23 years
Christine R. Sycks	22 years
Jennifer L. Selders	21 years
Dawn M. Fulks	21 years
Janet S. Burke-Swaney	21 years
Bambi L. Zinkon	21 years
Jackie L. Buchanan	20 years
Jason W. Given	20 years
Daniel B. Brenneman	20 years
Lynn R. Jacobs	20 years
Paige E. Wright	20 years
Charles E. Udischas, II	20 years

Payroll Page

PLEASE WELCOME COSHOCTON COUNTY'S NEW HIRES:

Hired by EMS:
 on 04/28/2020 *Katelin O. Bailey.*
 on 05/19/2020 *Dylan R. Beatty.*

Hired by the County Coroner:
 on 04/30/2020 *John M. Smilo.*

Hired by the Probate/Juvenile Court:
 on 05/04/2020 *Kelsey Abel.*

Hired by the Soil & Water Conservation District:
 on 05/11/2020 *Michaela L. Greten.*

Hired by the County Engineer – Road Division:
 on 05/26/2020 *Keith A. Leindecker.*

Hired by the Board of DD (Hopewell):
 on 06/22/2020 *Angela L. Higby.*

Check Your Pay Stub!

Since all Coshocton County employees have their wages directly deposited into their bank accounts, pay stubs are emailed to your inbox. Please make it a habit to reviewing your information, at least periodically. It is much easier to correct something sooner than later, sometimes holding up a retirement. The stubs included information about your record that should be monitored, including address, W-4 info, taxes, deductions, and sick/vacation use and balances. The address should be current, in case your W-2 needs mailed, tax withholding status and dependents should match your W-4, your home and/or office city tax should be withheld, and the correct retirement and voluntary deductions should be reflected.

Sick and vacation accrual and use should match your timesheet. Close attention should be paid when a service anniversary is reached that adds additional vacation days to ensure credit is given. If your employer fails to certify the service anniversary and higher accrual rate, you will be shorted of vacation time and/or your payout may be incorrect when you leave county service. Contact Sue or Heather with questions about what your stub shows. The email is payroll@coshoctoncounty.net

Coshocton County 349 Main St Coshocton, OH 43812		PERIOD START: CHECK #: SALARY: EMP NO: NAME: DEPT: WAGE YTD:	END: DATE: RATE: NET:	FED FS: Single FED EXEMPT: 0 FED ADD ON: \$20.00 STATE FS: Single STATE EXEMPT: 1 STATE ADD ON: \$10.00					
PAY CODE	HOURS	RATE	CURRENT	YTD	PAY CODE	HOURS	RATE	CURRENT	YTD
R-REGULAR WAGES	72.0000				V-VACATION	8.0000			
S-SICKLEAVE	.0000						80.0000		
DEDUCTION			CURRENT	YTD	DEDUCTION			CURRENT	YTD
FEDERAL TAX					STATE TAX				
COSHOCTON CITY TAX					MEDICARE				
DEF. COMP					AFLAC				
INSURANCE					UNITED WAY				
GRANGE INS(non 125)									
ACCRUAL (BENEFIT) as of 2/1/2019			OPENING	EARNED YTD	USED YTD	TRANS YTD	BALANCE		
Sick Leave	1104.6560		13.0000	0.0000	0.0000	0.0000	1118.4560		
Vacation	435.7500		10.0000	0.0000	0.0000	0.0000	446.3500		
NET ALLOCATION			AMOUNT	NET ALLOCATION			AMOUNT		
Direct Deposit ("**")									

COSHOCTON COUNTY PAYROLL

As the County's Chief Fiscal Officer, the County Auditor is the bookkeeper for all county elected officials and other county agencies such as Human Services, Board of DD, and Veterans' Services. The County Auditor also keeps books for many "outside" agencies such as park districts, health departments, soil and water conservation districts, and regional planning commissions. As part of that bookkeeping responsibility, the County Auditor pays all the bills for these groups. It is also the Auditor's responsibility to serve as the paymaster for all County employees. Sue McNerney and Heather Grace are the Payroll Deputy Auditors for Coshocton County. They can be reached by email at payroll@coshoctoncounty.net as well as by calling the Coshocton County Auditor's Office at 740-622-1243.

Go to <https://www.coshoctoncounty.net/auditor/payroll-forms-links/> for the County's Direct Deposit Form, Sick Leave Donation Form, New Hire Forms, the 2020 W-4. Helpful links to the websites of the IRS, the Ohio Department of Taxation, and the Ohio Public Employees and State Teachers Retirement Systems (OPERS and STRS).

Congratulations and Best Wishes to:

Timothy G. Bethel retired on May 1, 2020, from the Sheriff's Department after more than 10 years.

Sharon S. Burns retired on May 31, 2020, from the Board of DD (Hopewell) after more than 20 years.

Martha J. Richardson retired on May 31, 2020, from the Board of DD (Hopewell) after more than 18 years.

Upcoming Dates & Deadlines

(The events listed were not cancelled at the time of this article. However, because of COVID-19, please check for cancellations before going to any event)

- Jul 3 – **INDEPENDENCE DAY (observed) – Offices Closed**
- Jul 8– **County bill run** (entry due 7/2)
- Jul 10 – **County pay date** (due 7/6)
- Jul 11– Canal Town Family Fun Day, Roscoe Village
- Jul 17 – **Real Estate 2nd Half Taxes due**
- Jul 18 – Car Show TRFD Fundraiser, Main St.
- Jul 20– **2021 budgets due to County Auditor**
- Jul 22– **County bill run** (due 7/16)
- Jul 24– **County pay date** (due 7/20)
- Jul 30 – Chamber of Commerce Quarterly Meeting
- Aug 2–RV Community Park Chicken BBQ, Warsaw (see article, page 4)
- Aug 3– **County Budget Commission** Evening Meeting, 5:30 p.m. (Virtual meeting with livestream available to public on County's YouTube Channel)
- Aug 4– **County Budget Commission** Meets, 8:30 a.m. (Virtual meeting with livestream available to public on County's YouTube Channel)
- Aug 5– **Board of Election filing deadline** for November ballot issues
- Aug 7– **County pay date** (due 8/3) – **NE Ohio Auditor's District Meeting**
- Aug 12– **County bill run** (due 8/6) – Coshocton Art Prize Exhibit, Pomerene
- Aug 14-16– Coshocton Sunflower Festival
- Aug 15– Scout Day, Roscoe Village
- Aug 20– WWII Posters Exhibit Ends Johnson Humerickhouse Museum (JHM)
- Aug 21– **County pay date** (due 8/17)
- Aug 22– Indian Mud Run, Lake Park
- Aug 26– **County bill run** (due 8/20)
- Aug 27-Sep 27– Jon Sun Art Exhibit, JHM
- Aug 29– 3 Rivers Bluegrass Music/Relay For Life, Open Highway Band, Village Inn & Suites, 7 p.m

Continued, next page

Spotlight on. . .

COSHOCTON COUNTY RECYCLING & LITTER PREVENTION

Submitted by Tammi Rogers, Program Director

What have you recycled today? Recycling in Coshocton County has increased dramatically in the last several years and part of the reason is the Coshocton County Recycling and Litter Prevention office. In fact, Coshocton County recycled over 300 tons of materials in 2019 - up 33% from 2018!

The office is part of the Coshocton-Fairfield-Licking-Perry (CFLP) Solid Waste District. These four counties joined together in 1989 as a result of House Bill 592, passed by the Ohio Legislature. HB 592 mandated that all counties, singly or jointly, should help reduce the amount of solid waste generated within their county, encourage recycling and help create more purchasing of materials with recycled-content.



There are currently twelve recycling drop-off locations all over Coshocton County allowing citizens and businesses to recycle their common household recyclables such as cardboard, paper, steel and aluminum cans and plastic containers #1 - #7. Each site has at least two bins - one for "cardboard only" and the other for mixed or "commingled" materials. Recycling needs to be empty, clean and dry and should not be bagged.

As the recycling industry has become more efficient, our bins have evolved to eliminate the need to separate recycling. It's so easy to simply empty your bag of recycling into the bin!

There are also recycling bins located at the Career Center, Conesville Elementary, Warsaw Elementary and River View Junior and Senior High Schools to help them prevent recyclable materials from being landfilled, thereby reducing waste.

In 2019, our office secured a grant through the Coshocton Foundation and CFLP Solid Waste District to purchase combination trash/recycling receptacles to place near county offices and around the courthouse. The goal is to encourage recycling and reduce litter while providing an attractive receptacle in front of county buildings. These receptacles are made from 98% recycled plastic, completing the recycling loop.

Tim Beck is our Recycling Supervisor. He drives the packer truck and empties the bins. In order to keep them ready to accept recycling, the bins have to be emptied two or three times every week! He also helps keep the site safe and monitors for illegal dumping. Tim is anxious to receive another packer truck in August that will be strictly for cardboard collection.



Our office also handles the recycling in county offices. Mike Carroll, Litter Supervisor, has the task of collecting the recycling in all county buildings. Every office has access to paper/cardboard recycling and several have can and plastic bottle recycling, as well. When he is not collecting office recycling, Mike works hard at cleaning up county roads and illegal dump sites. Sometimes he does this with the help of jail trustees or adult probation individuals, but commonly all by himself. Think about Mike before you throw your trash out of your car window! We work closely with Deputy Kevin Cichon, Litter Officer, and Zach Fanning at the Coshocton County Health Department to identify illegal dump sites and try to keep Coshocton County clean.

Need to know how to dispose of something properly? Our office is a great resource for finding out how to dispose of all kinds of items - from batteries to tires. We partner with businesses, civic groups and agencies for shred days, tire collections, clean-up events and educational programming. Check out our web site at www.coshoctoncounty.net/recycle/ or call us at 740-575-4813 (office) or 740-502-4048 (cell).

If you are looking for a speaker, need a fun recycling craft, or have any questions, feel free to contact me and remember to Reduce, Reuse, and Recycle!

Upcoming Dates & Deadlines (continued)

- Aug 31– Ohio Women Vote: 100 Years of Change Exhibit ends, JHM
- Sep 4– **County pay date** (due 8/31)
– **NE Ohio Auditor's District Meeting**
- Sep 7– **LABOR DAY** – Offices Closed
- Sep 9– **County bill run** (due 9/3)
- Sep 10-11–Roscoe Village Home School Days
- Sep 10-13– Don McVay, Sr. Memorial Beagle Hunt, Fairgrounds
- Sep 18– **County pay date** (due 9/14)
- Sep 28– 3 Rivers Bluegrass Music/Relay for Life, Bobby Maynard & Break-down, Village Inn & Suites, 7 p.m.

WARSAW'S RIVER VIEW PARK 54th ANNUAL BBQ

This annual fundraising event will still be held on its regular 1st Sunday of August. Due the pandemic, this year's event will be a drive-thru-style meal. Come to the park on Sunday, August 2nd, from 11 a.m. to 3 p.m. and get your meal(s) (includes BBQ chicken half, homemade noodles, baked beans, & roll for \$10). Adopt a duck for the race for \$5 more as you pick up the meal, then watch the race & winning duck on video on Facebook.

Help support the Park!

HB 481 Sends \$1.062 Million In COVID-19 Relief

On June 23rd, Coshocton County's share of the COVID-19 Relief was received. The \$1,061,816.57 was paid into the county treasury. After receiving a required resolution from a governing authority, the County Auditor is required to distribute it to county subdivisions based on a formula set in the bill. Of the 29 entities in the county, the County (\$520,512) and West Lafayette (\$35,382) have received their portions so far. The use of the funds is strictly limited, so some entities would not have qualified expenses to cover. Unused funds must be returned by the end of 2020.

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 is the open appeal.

TY 2018 Appeals

The one remaining 2018 case has been rescheduled to 09/15/2020 by the BTA due to COVID-19:

Owner/Parcel	Requested Value	BOR Value	Approx. Tax reduction:
WODA Olde Hickory	\$1,330,800	\$3,552,080	\$106,000/year

TY 2019 BOARD OF REVISION

This year's BOR had 65 complaints, filed in a timely manner, to address. Thirty-two complaints had a value change offered (shown in green) prior to any hearings. At the time of this article, all but one (*) of these had accepted, with 18 CAUV reinstatements and a net decrease in market value of \$649,722 on the other 13. The BOR dismissed seven complaints (in blue) due to jurisdictional issues, including a wrong tax year, invalid filers, no requested values on forms, or requests for changes that already had occurred. One complaint was withdrawn by the filer (in purple). The cases highlighted in red had a counter-complaint filed. Due to the pandemic, not only was the process a little behind, but this year's hearings were done virtually instead of live. The hearings are still available for viewing on Coshocton County's YouTube channel at www.youtube.com/channel/UCH7DcL_a4-pjBxcWaMv5x9g. The Board will meet on July 22nd for most of the determinations, and will have one more hearing yet to be scheduled in August. These will also be broadcast on the YouTube channel. Following are this year's filings:

OWNER/PARCEL	WAS	REQUESTED	BOR
Diana L. Bible/0020000048303	\$ Market value	\$ CAUV value	\$ CAUV Value
Jason A. Thompson etal/0430000637907	\$ 449,010	\$ 225,000	\$ n/a
Janet L. Doughty TTE etal/0390000010700	\$ Market value	\$ CAUV value	\$ CAUV Value
Marjorie K. Braniger TTE/0290000060300	\$ 150,530	\$ 135,000	\$ Withdrawn
Legacy Giving LLC/0430000143100	\$ 497,750	\$ 460,000	\$ 460,000
Sutco Inc./0270000015800	\$ 298,870	\$ 150,000	\$ 150,000
Jonathan A. Miller/0170000047700	\$ Market value	\$ CAUV value	\$ CAUV Value
Junior Troyer/0020000010101	\$ Market value	\$ CAUV value	\$ CAUV Value
Mahlon A. Yoder etal/0230000025501	\$ 101,120	\$ 74,000	\$ CAUV Value
Walter F. Doughty TTE etal/0430000364500	\$ Market value	\$ CAUV value	\$ CAUV Value
Mt. Vernon Finance LLC/0430000228000	\$ 81,260	\$ 40,000	\$ n/a
Larry D. Emerson etal TTE/0170000067400	\$ 96,670	\$ 85,000	\$ n/a
Wilkins Corner LLC/04300000605600	\$ 259,590	\$ 150,000	\$ 150,000
Richard Lewis etal/0130000144401etal	\$ 67,420	\$ 2,499	\$ 12,740
Michael D. Hart etal/0130000144404etal	\$ 65,640	\$ 2,499	\$ 11,790
Pamela J. Zimmer etal/0290000013600	\$ 71,330	\$ unspecified	\$ DISMISSED
Marty Hershberger etal/0330000026700	\$ 179,700	\$ 144,600	\$ n/a
Todd Cook etal/0310000005542	\$ 77,270	\$ 35,000	\$ n/a
John S. Miller etal/0180000164602	\$ 66,490	\$ unspecified	\$ DISMISSED
Jerald A. Meyer etal/0420000023700	\$ Market value	\$ CAUV value	\$ CAUV Value
Conrad J. Miller/0020000053400etal	\$ 96,170	\$ 48,500	\$ 55,000
Dayle Ross/0430000120300etal	\$ 421,750	\$ 208,000	\$ n/a
Dayle K. Ross/0430000140400etal	\$ 35,960	\$ 24,500	\$ n/a
Maynard D. Coblenz/0020000052900	\$ Market value	\$ CAUV value	\$ CAUV Value
Douglas C. Moore/0330000007400etal	\$ Market value	\$ CAUV value	\$ CAUV Value
Leroy D. Miller/0080000014514	\$ 67,510	\$ 214,500	\$ 200,055
Kenneth W. Hildebrand/0100000030000	\$ 97,850	\$ 56,242	\$ n/a
DeCosky Development Corp./0130000029800	\$ 167,700	\$ 147,000	\$ n/a
1300 South 2 nd St LLC/00430000581106	\$ 327,530	\$ 171,113	\$ 171,113
Jacob J. Keim, Jr./00500000008500	\$ Market value	\$ CAUV value	\$ CAUV Value
David D. Nisley etal/02300000006104	\$ Market value	\$ CAUV value	\$ CAUV Value
Dale E. Hamilton Co-TTE etal/0170000020400	\$ 777,560	\$ 650,740	\$ n/a
Carla Baumer etal/0100000020000	\$ 186,950	\$ unspecified	\$ DISMISSED
Raymond W. Rich etal/0400000014101	\$ 97,110	\$ 0	\$ 91,900
Robert R. Ogle etal/0160000008200	\$ 142,970	\$ 115,000	\$ n/a
Charles B. Mosholder Tte/0270000015204	\$ Market value	\$ CAUV value	\$ CAUV Value
Charles B. Mosholder/0270000025901	\$ Market value	\$ CAUV value	\$ CAUV Value
Jim D. Tomblin etal/0230000018102	\$ 164,960	\$ unspecified	\$ DISMISSED
SJNK Ohio Properites LLC/00310000001600etal	\$ Market value	\$ CAUV value	\$ n/a
JS82 LLC/0210000067104	\$ 380,740	\$ 239,964	\$ DISMISSED

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CAAO Legislative Committee Update

County Auditor Chris Sycks serves on the Legislative Committee of the County Auditors' Association of Ohio (CAAO) to monitor bills that may affect local taxpayers and county government. COVID-19 directed attention to more pressing bills, causing some older ones to languish, but not slowing the introduction of new ones. Bills that are being monitored, along with their current status, 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. **1st Hearing, 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; includes 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. **Substitute Bill Accepted, 7th 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. **Consideration of Senate Amendments; House Does Not Concur, Vote 33-60.**
- 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. **Referred to Senate Local Government, Public Safety & Veterans Affairs Committee.**
- HB 76 – *Ballot Language Uniformity and Transparency Act*. To modify the form of election notices and ballot language for property tax levies. **4th 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.**

(Continued, next page)

Coshocton County Virtual Car Seat Class

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

During this time the Coshocton County Car seat program is still available to those in need. The program has just gone to a virtual setting. 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 June 30th, 2020
- Eligible for WIC or Medical Card (provide proof)
- Access to Laptop, tablet, or smart phone with internet/Wi-Fi connection
- Ability to pick up car seat at COUNTY SERVICES BUILDING, 724 S 7th Street, COSHOCTON, OHIO 43812
- To register to attend the Ohio Buckles Buckeye Virtual Class call 330-451-1679 and leave your name, phone number, child's age, height and weight.

We will try our best to work with everyone. This is a new process to us and we are working hard to make sure the program is able to continue. Thank you all for understanding and flexibility.

Ruby Receives Outstanding Career Center Student of the Year

Submitted by Judd Bone



The Coshocton County Career Center announced this year's recipient of the "Outstanding Career Center Student of the Year" award during the drive-thru Passport ceremony on May 20th. The 2019-2020 award was presented to Culinary Art student and Coshocton High School graduate Jessie Ruby by Board President Mr. Tad Johnson.

Ms. Ruby also received the 2020 CCCC Senior Student Award, Presidential Academic Award, and Perfect Attendance Award for the 2019-20 school year. She was a National Technical Honor Society Member, a CCCC Student Ambassador and also a Student Council Officer for the Coshocton County Career Center.

Jessie plans to enter the workforce with dreams of putting her culinary education to use working in a bakery or restaurant.

Congratulations Jessie, The Coshocton County Career Center wishes you the best of luck!

COUNTY AUDITOR'S OFFICE HOURS

The Coshocton County Auditor's Office continues to operate under normal office hours (Monday-Friday, 8 a.m. to 4 p.m., except legal holidays) as we have since the beginning of the pandemic. To promote social distancing, at least half of our employees are working from home at any given time, so we are operating at limited staff – please keep this in mind for time-sensitive items of business. We are open to the public – limited to no more than two at a time and with masks required to be worn to enter. If one is unable to mask, they will be served outside the office environment.

CAAO Legislative Committee Update (Continued from Page 5)

- HB 93 – *Public Transit Investment*. To make public transportation appropriations. **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. **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. **1st Hearing, 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. **6th Hearing, House Ways & Means; Reported Out.**
- 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. **Substitute Bill Accepted, 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. **1st Hearing, 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. **Bill Amended, 2nd Hearing, 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. **Referred to House Ways & Means Committee.**
- HB 450/SB 244 – *Exiting Fiscal Officer certifi-*

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2021 Reappraisal Update: County-wide Revaluation Continues on Schedule

Every single agricultural and residential parcel in Coshocton County has been viewed for the initial review, and all commercial properties will have been viewed by mid-June. While our appraisers were knocking on doors to ask questions and leaving informational door hangers when there was no answer in the beginning of the process, we were forced to stop this method once the COVID-19 pandemic struck. At that point, the properties were still viewed by the field data collectors, but from their vehicle. Properties that had new or different structures that were not reflected on the auditor's records will get a second visit when safely able to do so, if necessary, in order to get measurements and details on new construction. A successful quality review check has been performed on the work to date, and data entry to the 2021 database has been occurring as the field data collectors submit the information.

Part of the reappraisal process also includes manufactured homes (MH) newer than, relocated, or sold after January, 2000. In June and July these have also been reviewed and appraised. Any changes to the MH records will be reflected on the next tax bills sent out for manufactured homes. (Real estate changes won't be reflected until the bills sent out in 2022 because of differing tax cycles.) During the process, the field data collectors found around 250 MHs that had either been destroyed or moved. If you are an owner of a manufactured home that has been moved or destroyed without contacting our office, or if you are receiving a tax bill for a home that is no longer at the property address shown, please contact our office so we can correct our records.

One of the next steps is to review the sales data for all valid, arms-length sales that occurred during the period since the last triennial update, during 2018 through present. Project Manager, Mike Schultz, has already begun this analysis and is finding that, with 1600 valid sales county-wide, real estate sale prices are approximately 12% higher than the values on the Auditor's records. While there are pockets of areas that will need a little more increase in values than others, mostly in the northern townships, there are also some that the values may remain flat or even see a very minimal decrease. Details in the percentages and areas that will be affected will be disclosed, once all the sales needing to be included are finished, and the final analysis is complete.

Yet to be accomplished is the secondary review of all properties, planned to start in the next week or so, value change notifications, informal hearings for landowners, and the tentative value abstract due to the Ohio Department of Taxation for their approval of the changes.

John G. Cleminshaw, Inc., the company contracted to do the reappraisal, is doing an excellent job of reviewing and updating the county records to create a very high level of accuracy. Things like unreported construction and changes in use or classification are typical discoveries by the appraiser and data collectors.

This periodic review and update of fair market values of all properties in the county is required by state law. It not only provides tax revenue for essential governmental services, but also assure the fair and equitable sharing of that tax burden.

Watch this newsletter, the Coshocton County Auditor's Office's Facebook page at <https://www.facebook.com/Coshocton-County-Auditors-Office-684678204895125/>, and local media for updates over this nearly two-year process. Changes will be seen in tax year 2021 (payable 2022) for real estate and in 2021 for manufactured homes. Go to our webpage at <https://www.coshoctoncounty.net/auditor/2021-reappraisal/> for more about the appraisal process and updates.

To receive the Due Diligence in your inbox, request to receive them by emailing Chris at auditor@coshoctoncounty.net

CAAO Legislative Committee Update (Continued from Page 6)

cates. To require certain political subdivisions' fiscal officers to provide certificates of transition to their successors. **HB Passed by House, Vote 92-0; SB 1st Hearing, Senate Local Government, Public Safety & Veterans Affairs Committee.**

- HB 485 – *Remove Renewal Requirement – CAUV Program.* To remove a requirement that owners of farmland enrolled in the CAUV program must file an annual renewal form to remain in the program. **4th Hearing, House Ways & Means Committee.**
- HB 487 – *Tax-Forfeited Land.* To increase, from one to six years, the interval within which the county auditor must hold an auditor's sale. **1st Hearing, House State & Local Government Committee.**
- HB 499 – *Motor Fuel Testing Program.* To authorize a county to implement a motor fuel quality testing program. **1st Hearing, House Transportation & Public Safety Committee.**
- HB 541 – *Destroyed Property – Valuation Adjustments.* Regarding valuation adjustments for destroyed or injured property. **Reported Out. 5th Hearing, 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. **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. **Informally Passed.**
- 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. **Consideration of House Amendments; Senate Does Not Concur, Vote 12-21.**
- SB 35 – *Enhanced Homestead Exemption.* To allow an enhanced homestead exemption for surviving spouses of public safety personnel killed in the line of duty. **2nd Hearing, 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 95 – *State & Local Tax Inducements.* To enhance tax inducements for businesses making substantial fixed asset and employment investments and their suppliers. **3rd Hearing, House Ways & Means Committee.**
- SB 212 – *Townships to Exempt Property Tax.* To

Continued, next page

Senior Center & Domino's Partner to Celebrate Older Americans Month

Submitted by Christy Neighbor, Coshocton Senior Center Director



Pictured, far left: Beth Vojacek and Bud Moore



Pictured, immediate left: Kenny Zimmerman

Pictured, below: Kim Williams with Domino's Staff

Every May we celebrate Older Americans Month and the benefits that seniors add to our communities. To give back to our seniors and let them know how much we care, on May 20, 2020 the Coshocton Senior Center partnered with our local Domino's Pizza and their Feed the Need campaign to provide a slice of pizza for each of our home delivered meal recipients. Our drivers were on double duty and delivered 470 slices for Domino's and over 6,500 shelf-stable meals for the senior center to ensure each of our seniors have an emergency food supply that will last 14 days in case of a delivery interruption!



Coshocton Public Library and West Lafayette Branch REOPENED

The Coshocton Public Library and West Lafayette Branch are now reopened to the public during normal, library hours with guidelines and restrictions in place. The first hour is reserved for the vulnerable demographic: 9:30-10:30 a.m. at the Coshocton Public Library and 10:00-11:00 a.m. at the West Lafayette Branch.

Due to restrictions in place by the Ohio Department of Health, the library is limiting the number of people inside to 25 (Coshocton) and 5 (West Lafayette Branch). Time spent inside is limited to a maximum of 30 minutes. Minors under 16 must be accompanied by an adult.

Returns are not being accepted inside the library building. All returns should be placed in the designated outdoor drop boxes. Please, no donations until further notice.

Patrons are encouraged to wear face masks and wash hands regularly while inside the library. Please stay home when not feeling well. Plexi-glass has been installed at customer service desks. Please stay behind the shields. Signage and floor markings have been strategically placed to encourage social distancing. Patrons are asked to limit touching only the items they plan to take home.

Special parameter are in place for a limited number of computers, microfilm reader usage, and newspapers. Call the library to make arrangements if you wish to have library items brought to you outside. Library programming will continue virtually.

For additional information or inquiries, please contact the library by phone at 740-622-0956 or 740-545-6672, by email at info@coshoctonlibrary.org, or by visiting www.coshoctonlibrary.org

CAAO Legislative Committee Update
(Continued from Page 7)

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. **1st Hearing, House 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.**
- SB 244 – *Certificates of Transition.* To re-quire fiscal officers of certain political subdivisions to provide certificates of transition to their successors when leaving office. **1st Hearing, Senate Local Government, Public Safety, & Veterans Affairs.**
- SB 273 – *Reduce Property Taxes.* To reduce property taxes on owner-occupied if increase is greater than 10% per year and to prohibit liens resulting from unpaid water charges. **1st Hearing, Senate Ways & Means Committee.**
- SB 333 – *ODNR Payments-Land Acquisitions.* To require the ODNR to make payments in lieu of taxes to local subdivisions for significant land acquisitions by the department after 2018. **Referred to Senate Agriculture & Natural Resources Committee.**
- SB 335 – *Reduce Property Taxes-Owner Occupied Homes.* To reduce property taxes on owner-occupied homes to the extent that property taxes increase by more than 3% from previous year and to name this act the Property Tax Relief & Local Government Support Act. **Introduced.**

BOARD OF REVISION UPDATES (continued from page 4)

OWNER/PARCEL	WAS	REQUESTED	BOR
Leonard L. Feckner etal/0040000035800	\$ 20,490	\$ unspecified	\$ DISMISSED
Thomas E. Jacobs etal/0190000000300	\$ Market value	\$ CAUV value	\$ CAUV Value*
Richard T. Jones/0130000062300	\$ Market value	\$ CAUV value	\$ CAUV Value
Douglas C Eastwood etal/0210000079401	\$ Market value	\$ CAUV value	\$ CAUV Value
Douglas C Eastwood etal/0100000086101	\$ Market value	\$ CAUV value	\$ CAUV Value
William Cochran/0180000044500	\$ 158,060	\$ 120,000	\$ n/a
Buddy Boham/0410000014409etal	\$ 149,400	\$ 60,500	\$ 75,630
Norman C. Yoder etal/0270000013601	\$ Market value	\$ CAUV value	\$ n/a
Robert E. Spittler/0440000058518etal	\$ 125,980	\$ 32,000	\$ n/a
Kimberly Anne Jamison etal/0440000058503etal	\$ 115,670	\$ 30,000	\$ n/a
Robert E. Spittler/0440000058502	\$ 73,040	\$ 15,000	\$ n/a
Laurie L. Roderick/0140000098200	\$ 94,240	\$ 82,240	\$ n/a
RVLSD on SJNK/0310000001600etal	\$1,830,560	\$2,259,440	\$ n/a
RVLSD on Holmes/0170000105200etal	\$ 601,240	\$ 800,000	\$ n/a
RVLSD on DAKK/0440000072100etal	\$ 112,530	\$ 123,230	\$ n/a
JAD 1031 Business LLC/0200000013100etal	\$ 272,260	\$ 125,000	\$ n/a
Blissfield Memories LLC/0200000021401	\$ Market value	\$ CAUV value	\$ CAUV Value
Blissful Waters Prop. LTD/0050000021400etal	\$ Market value	\$ CAUV value	\$ CAUV Value
Woodbury Properties LTD/04300000650200	\$1,125,200	\$ unspecified	\$ DISMISSED
Roger W. Ridenour etal/0210000016900etal	\$ 175,110	\$ 148,844	\$ n/a
RJX LLC/0200000068100	\$ 51,170	\$ 35,000	\$ 23,000
RJX LLC/04300000289100	\$ 57,040	\$ 35,000	\$ 28,000
AB Rentals LLC/04300000442700etal	\$ 130,000	\$ 69,000	\$ 86,250
Peabody Coal Co etal/00300000024801	\$1,465,150	\$ 16,000	\$ n/a
Peabody Coal Co etal/0130000061306	\$3,170,600	\$ 34,000	\$ n/a

Go online to www.coshocctoncounty.net/auditor/board-of-revision for updates since this article, as well as reasons for any changes offered or determined. Taxpayers are able to appeal the BOR's decision at the Common Pleas Court (CPC) or Ohio Board of Tax Appeals (BTA). At this time, no appeals have been filed on any of the Board of Revision complaints that went to hearing for tax year 2019, however the appeal period for the above decisions does not end until mid-August. 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.

Also available on the link above (towards the bottom of the page), is the full list of complaints filed, including preliminary offers, for tax years 2010 through 2019, the reasons for the determinations, as well as copies of the complaint forms filed for tax year 2019.

WIC's Amanda Taylor Receives Scholarship

Submitted by Cindy Hilbish, Coshoccton County WIC Director

Coshoccton County WIC program's Breastfeeding Peer Helper, Amanda Taylor, received a \$700 scholarship from the Ohio Lactation Consultants Association (OLCA) in March. The scholarship funds awarded will help Amanda in her pursuit of completing Childbirth International's Lactation Counselor Training and Certification course.

Her pursuit is consistent with The OLCA Mission: "To be the voice of Ohio Lactation Consultants in their efforts to transform society into a breastfeeding culture. To empower, support, and educate our membership enabling them to be articulate agents for change."

Amanda has been a wonderful asset to our local WIC team. We are so proud of her and look forward to her continued growth and the ideas, endeavors that will come about as a result.



Coroner Hires Investigator

Submitted by Dr. Douglas Virostko,
Coshocton County Coroner



Dr. John Smilo has joined the Coroners Department as an Investigator, effective April 30, 2020

Dr. Turner Graduates Cum Laude From The Ohio State University

Submitted by Susan Turner,
County Recorder



Adam M. Turner graduated Cum Laude from The Ohio State University Dental School, Doctor of Dental Surgery (DDS) on May 3rd, 2020. He is in General Practice in West Columbia, South Carolina.

CONGRATULATIONS ADAM!
(And Susan and Mike! ☺)

JETTA MENCER RETIRES FROM AUDITOR'S OFFICE

Jetta Mencer retired from the County Auditor's Office on March 31st this year. She has been with the office part time since 2015 in the capacity of Research and Administrative Deputy Auditor. An attorney at law, she monitored and advised the auditor of legislative action that pertains to local government.

Jetta also diligently worked to research and restore 'lost' parcels for the five years she was with us. These parcels that had been identified by the GIS technology, but were not on our tax duplicates or being charged taxes. She has restored a total of 105 taxable and exempt parcels to the books. These parcels represent \$211,450 in market value on taxable parcels, and nearly \$1.85 million in market value on exempt parcels (owned by schools, governments, churches, etc.). Even though the latter did not add any to the tax collection, it did make our records more accurate. School funding from the state also includes calculations involving exempt property value, so this helps in getting more funding from the state for our local schools.

Jetta had been a public servant for many years in various capacities throughout her professional life, working for both state and local government. Besides our office, she has been a board member for many years on the Coshocton County Board of Elections. She has worked at the Ohio Bureau of Workers Compensation, the Coshocton County's Public Defender's Office, and the Coshocton County Prosecutor's Office. She also served as the elected Coshocton County Prosecutor. She acts as Guardian Ad Litem for the Coshocton County court system as well.

Even though she has retired from the Public Employees Retirement System, she is still practicing law in her private practice and plans on doing some future pro bono work once she retires from that part of her career.

Due to the pandemic, we were unable to have any sort of celebration for her when she left, but she is missed, and we have already said (more than once) "Wish I could give this to Jetta to research!"

Congratulations, Jetta, on your retirement!

We all wish you well and hope your retirement dreams come true!!



Famous Quote:

"Often when you are at the end of something, you're at the beginning of something else."

~ Fred Rogers



BOARD OF DD NEWS

Submitted by Brittany Coons, Public Outreach Coordinator

While COVID-19 has caused a lot of uncertainty for everyone in our community, the Coshocton County Board of Developmental Disabilities has been working diligently to stay in contact with everyone in our programs to continue providing essential services and supports.

Hopewell School has done drive by parades to keep in contact with the students and their families. All the students had zoom meetings and phone calls to help them along to finish off the 2019-2020 school year. Our Early Intervention, Help Me Grow, Therapy and Service & Support Administration Departments have also done zoom meetings and phone calls to keep in contact with all of the individuals and families they support. Our Special Olympics program has kept in contact by zoom meetings. Toby Collins created bags filled with goodies for our basketball, cheer, and bowling athletes to help them celebrate the end of their season. We have also done a few virtual contests to try to keep everyone's spirits up. The first was a photo contest where participants had to venture around Coshocton County to take pictures at different places. The second one was a Cupcake Decorating Contest!

We have been doing our best to keep up with the CDC guidelines and best practices to ensure everyone we work with is as safe as possible. We have made and purchased masks, face shields, gowns, gloves and sanitizer for our staff and Direct Support Professionals who have been diligently working on the front lines with those in our programs.

CCBDD has had some changes in staffing; Martha Richardson, SSA Director, and Sharon Burns, SSA, both retired at the end of May. Andrew Taylor is our new SSA Director, sharing positions with Knox County and Angela Higby is our newest SSA.

PROBATE/JUVENILE COURT NEWS:

Submitted by Doug Schonauer, CCE, Court Administrator

Renovations Completed:



Recent lobby renovations at the Probate and Juvenile Court allows for more efficient entry and safety screening of entrants to the Court Building. Weaver Construction was contractor for the project and Jim Snow with Eurohanger LLC (Warsaw) designed the wall sign for the Court.

In 2019 the Court Security Station screened 14,806 people into the building, for an average of 1,283 per month!

Changing Operations: As COVID-19 concerns increased in March, restrictions began at the Court on March 17th. However, the building has remained open for essential business with restricted entry. Health screenings and questionnaires were implemented, along with adjusted staff work schedules. Internal operational changes remain in place, including regular cleaning and required use of masks in all public areas.

Expanded use of video conferencing platforms has allowed Court to conduct required hearings. Below is an example of how the traffic patterns have changed:

MONTH	Security Screens	Health Screens	Video ZOOM	Video POLYCOM Juv. – Adult	Video COURTCALL	Total Video Hearings	Total Participant by video
January	1,274	0	0	9-1	0	10	10
February	1,329	0	0	11-5	2	18	20
March	893	87	2	8-3	1	14	19
April	123	96	26	2-1	1	30	278
May	231	206	65	0-2	0	67	407

Hot or Cold: As April approached, Philip A. Wagner, Inc. replaced two rooftop HVAC Units with the help of a crane from William Albert Excavating. Final adjustments were made by Johnson Controls, and all systems were a go within 2 weeks for a smooth transition!



LEGAL NOTICE

Coshocton County's 2019 (Unaudited) Financial Reports, included the Regional Airport as a component unit, are complete, filed with the state, and available for viewing in our office or online at

<https://www.coshoctoncounty.net/auditor/financials-audits/>