

# The Due Diligence

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



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**GENERAL WEBSITE:**

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

**REAL ESTATE SEARCH WEBSITE:**

[www.coshcoauditor.org](http://www.coshcoauditor.org)

**FACEBOOK:**

Please like us on Facebook to receive updates and important dates and deadlines from our office at:  
[https://www.facebook.com/pages/Coshocton-County-Auditors-Office/684678204895125?ref=aymt\\_homepage\\_panel](https://www.facebook.com/pages/Coshocton-County-Auditors-Office/684678204895125?ref=aymt_homepage_panel)

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**From the Desk of...**

**Chris Sycks, Coshocton County Auditor:**  
*What is 'the Norm'?*

As seems to be the norm these days, I tend to be just a little behind the timeline, whether self-inflicted or set by others, for various tasks to be completed. Since the pandemic, I have yet to publish the latest issue of the *Due Diligence* on the first day of the quarter, as intended. While this is to be expected for the 4<sup>th</sup> quarter end issue (because of other pressing deadlines), it is not the norm for the other issues. I will be happy if this one gets out before mid-October. Also behind in the regular schedule so far in 2020 were the Tax Review Council, Budget Commission, and Board of Revision meetings, and our May and October Auditor Sale became one sale in September. My Dog Poster and Essay Contest planning is lagging as is our office's United Way fundraising event planning.

The County Auditors Association of Ohio (CAAO) will be dealing with a new 'norm' too. Fran Lesser, our fearless leader and the CAAO's Executive Director for years, is retiring on October 16<sup>th</sup>. She has navigated us through myriads of pieces of legislation with her expertise and her law degree, she fought for us and Ohio's taxpayers, and always provided top-notch education and events at our Association's conferences. Although we will be in very capable hands with our new ED, Tom Pappas, I will miss her and I am proud to have known her as my friend. ***Best wishes and God's blessings, Fran, as you begin this next chapter in your life.***

Another 'norm' that I missed this year was my daily attendance during the week of the Coshocton County Fair. I missed seeing all the people (if you're from the county, it's one big homecoming each October) and enjoying the sights, sounds, displays, and experiences of the week. I missed bringing home my goodies from the baked goods auction and I REALLY missed my fried Swiss cheese on a stick and other favorites from vendors that were not able to set up for our limited food truck fix. The climax of the Junior Fair – the auction – still was held, in a way that was not the norm, thanks to the hard work of the Fair Board and other volunteers.

I was online watching my pre-bids on all the youth who had sent me an invitation to participate as well as a couple neighbor boys. I ended up being the winning bidder of Natalie Huston's market chicken. (If you missed the auction, you can still support these young people by doing an add-on amount at [www.coshoctoncountyfair.org/auction.html](http://www.coshoctoncountyfair.org/auction.html) through October 15th.) As is the norm, I will add Natalie's photo to my wall display of my purchased Jr. Fair projects in my office. As was NOT the norm, instead of getting one more fried Swiss cheese and a bag of cotton candy to go, I just turned off my computer, let my dog out one more time, and went to bed.

I guess the norm is...adaptation. Continue social distancing, wash your hands, wear a mask where needed, and don't touch your face! Be kind out there and make a plan to vote! Till next time,

*~Chris*

## July - September County Anniversaries with more than 20 consecutive years

Susan Metz Guthrie	36 years
Tina M. Parmiter	31 years
Jana Dotson	30 years
Joan Durben	30 years
Lori B. Everhart	30 years
Kelly Stroup	30 years
Beth D. Walsh	29 years
Marilyn K. Williamson	29 years
Christina A. Andrews	25 years
John N. Glasure	25 years
Ann E. Lauvray	25 years
Adriane N. Shaw	21 years
Daniel B. Brenneman	20 years
Lynn R. Jacobs	20 years
Paige E. Wright	20 years
Charles E. Udischas, II	20 years
Timothy D. Beck	20 years

### Congratulations and Best Wishes to:

**CHRISTA R. MATUSTK** retired on May 31, 2020, from Job & Family Services: Child Support after nearly 21 years of service. (Sorry we missed Christa in the last issue.)

**FRANCES S. TUMBLIN** retired on July 31, 2020, from the Public Defender's Office after nearly 25 years of service.

### *Just a Reminder:*

The end of the year will be here before we know it, and we will all be thinking about that IRS refund.

Please take time to check the mailing address on your check stub to see if it is up to date. If you have moved, please contact Sue in payroll to correct your records at 740-295-7455.

## Payroll Page

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

*Hired by Park District – Maintenance Department:*  
on 07/13/2020 Owen J. Kempf.  
on 8/17/2020 Jan E. Kobel & Mark S. Longsinger.

*Hired by the County Sheriff:*  
on 07/13/2020 Morgan E. Gossett.  
on 08/10/2020 Dakota H. Garabrandt Hill.

*Hired by District Health:*  
on 07/27/2020 Cynthia S. Abood.

*Hired by the Public Defender:*  
on 08/3/2020 Renee L. Miller.

*Hired by the County Engineer: M/VG Admin.*  
on 08/26/2020 Joshua D. Kempf.

*Hired by the Job & Family Services:*  
on 09/28/2020 Autumn R. Bradford & Deanna N. Lanham.

### EMPLOYEE CERTIFICATIONS

*Submitted by Sue McInerney, Deputy Auditor, Payroll*

As a reminder to elected/appointed officials certifying information to the payroll office, the following will be needed to be included to aid in proper data entry.

#### NEW HIRE CERTIFICATION:

- \* Date of hire
- \* Number of hours per pay
- \* Whether Full- or Part-time
- \* Account Distribution
- \* Hourly rate **or** Annual Salary
- \* If Part-time, accrue sick/vacation?

#### ANNIVERSARY VACATION BUMP CERTIFICATION:

- \* New accrual rate
- \* Maximum hours allowed to accrue
- \* Payroll number to begin new accrual rate

#### ANNUAL PAY #1 CERTIFICATION:

- \* This letter needs submitted for pay #1 every year with all employees and their pay rates, whether they have changed or not.

#### EMPLOYEE TERMINATION CERTIFICATIONS:

- \* Termination date
- \* All fringe benefits for the year so they can be included on the last Paycheck. (If not, the department will pay both employee and employer portions of Medicare.)
- \* Vacation/sick pay out amounts, if applicable. (Please verify with payroll the hours as additional accrual may occur on the last pay.)

### Payroll Forms & Links

Direct Deposit Form - [www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2020/01/DIRECT-DEPOSIT-SIGNUP-1.docx](http://www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2020/01/DIRECT-DEPOSIT-SIGNUP-1.docx)  
Sick Leave Donation Form - [www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2017/08/hrs-donation.doc](http://www.coshoctoncounty.net/auditor/wp-content/uploads/sites/3/2017/08/hrs-donation.doc)  
2020 W-4 - [www.irs.gov/pub/irs-pdf/fw4.pdf](http://www.irs.gov/pub/irs-pdf/fw4.pdf)  
New Hire Forms - [www.coshoctoncounty.net/auditor/new-hire-forms/](http://www.coshoctoncounty.net/auditor/new-hire-forms/)  
Internal Revenue Service - [www.irs.gov/](http://www.irs.gov/)  
State of Ohio Department of Taxation - [tax.ohio.gov/wps/portal/gov/tax/](http://tax.ohio.gov/wps/portal/gov/tax/)  
Ohio Public Employees Retirement System - [www.opers.org](http://www.opers.org)  
State Teachers Retirement System - [www.strsoh.org/](http://www.strsoh.org/)

## Upcoming Dates & Deadlines

(The events listed were scheduled at the time of this article. Due of COVID-19, please check for cancellations before attending)

- Oct 1-31 – Clary Gardens Scarecrow Trail
- Oct 2 – **County pay date** (entry due 9/28)
- Oct 3 – Fall Harvest Dance, Lake Park Pavilion
- Oct 3-5 – Coshocton County Fair (Jr. Fair only – see article, pg 5)
- Oct 6 – Jr. Fair Auction pre-bidding starts
- Oct 8 – Jr. Fair Live On-line Auction (5:30 p.m.)
- Oct 14 – **County bill run** (entry due 10/8)
- Oct 12 – **COLUMBUS DAY** – Offices Closed
- Oct 16 – **County pay date** (due 10/9)
- Oct 17-18 – Special Olympics Food Truck Fundraiser, Hopewell School
- Oct 28 – **County bill run** (due 10/22)
- Oct 30 – **County pay date** (due 10/26)
- Oct 31 – ‘Echo Valley Bluegrass’ at 3-Rivers Bluegrass, Village Inn & Suites 7 p.m.
- Nov 1 – Daylight Savings Ends
- Nov 2 – Dog Tag Contests Entries Deadline
- Nov 5 – **ELECTION DAY** – Exercise your Right & Privilege!
- Nov 11 – **VETERAN’S DAY** – Offices Closed
- Nov 9 – **County bill run** (due 11/3)
- Nov 13 – **County pay date** (due 11/9)
- Nov 18-19 - County Auditor’s Association Virtual Winter Conference
- Nov 25 – **County bill run** (due 11/19)
- Nov 26-27 – **THANKSGIVING** – Offices Closed
- Nov 27 – **County pay date** (due 11/20)  
– Holiday Bazaar, Lake Park Pavilion
- Nov 28 – ‘Crabgrass’ at 3-Rivers Bluegrass, Village Inn & Suites 7 p.m.
- Dec 1 – **Dog Tags for 2021 go on sale** (see article pg 6)
- Dec 5 – Christmas Candle Lighting, Roscoe – Pomerene Center’s Trying On Santa – Holiday Open House, Coshocton Library 10 a.m.
- Dec 9 – **County bill run** (due 12/3)
- Dec 11 – **County pay date** (due 12/7)
- Dec 12 – Christmas Candle Lighting, Roscoe
- Dec 24 – **County pay date** (due 12/18)
- Dec 25 – **CHRISTMAS DAY** – Offices Closed
- Dec 30 – **County bill run** (due 12/24)

## Spotlight on. . .

### COSHOCTON COUNTY REGIONAL PLANNING COMMISSION

Submitted by Frederick T. Wachtel, P.E., P.S, County Engineer

The Coshocton County Regional Planning Commission (CCRPC) is currently housed in the County Engineer’s Office located at 21394 CR 621, Coshocton, OH. The phone number is 740-622-7776. County Engineer’s Office personnel provide the staff support for the CCRPC. In a small, rural county like ours, we all wear many different hats in our service to the public.



The initial adoption of Subdivision Regulations for Coshocton County was on November 16, 1970. The current regulations have been in place since December 3, 2012. The first three sections of the regulations read as follows:

**Section 1.02 – Authority** - The authority for the preparation, adoption and implementation of these regulations is derived from Section 711.001 et. seq. of the Ohio Revised Code. This statute enables the CCRPC to adopt uniform rules and regulations governing plats and subdivisions of land being platted within its jurisdiction.

**Section 1.03 – Purposes** – The purpose of these regulations shall be to promote and protect the public health, safety, and general welfare by providing uniform standards and procedures for subdivision of lands within the unincorporated area of Coshocton County. These standards and procedures are established to:

- A. Coordinate land development in accordance with plans for the County, as may be adopted by the CCRPC and the Board of County Commissioners,
- B. Provide for the orderly expansion of community services and facilities at minimal long term cost and maximum effectiveness,
- C. Provide for safe and convenient traffic circulation,
- D. Secure and provide for the proper arrangement of streets or other highways in relation to existing or planned streets or highways,
- E. Provide for open spaces for adequate and convenient traffic circulation, utilities, access for fire-fighting apparatus, recreation, light and air,
- F. Ensure accurate surveying of land, and
- G. Establish standards for logical, sound, and economical development.

**Section 1.04 – Scope and Jurisdiction** – It shall be unlawful for any person, organization or entity to subdivide any land within the unincorporated area of Coshocton County, unless said subdivision complies with these regulations. No plat shall be recorded and no land or lot shall be sold until said plat has been approved as herein required. These regulations shall apply to all subdivisions of land; however, they shall not apply to any subdivisions that legally occurred prior to the enactment of these regulations. All land contracts and/or long term leases affecting a present or future subdivision of land, as defined in Article II, shall be subject to these regulations.

The CCRPC Resolution of Cooperation lists the following as members: all members of the Board of County Commissioners; the County Engineer; four at large members representing the occupations of attorney, real estate agent, banker, and a member of the Coshocton County Chamber of Commerce all appointed by the Commissioners; two members appointed the Association of Township Trustees and Clerks; one member from each participating member township; if it is a participating member the City of Coshocton may appoint two members; any participating

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**PROPOSED LEVY TOOL ON AUDITOR WEBSITE**

Although the next election on Tuesday, November 3, 2020, is overshadowed by national, state, and local races for elected positions, there are also a few levy issues on Coshocton County ballots.

Don't forget the proposed levy tool available on our website to see how these levies affect your tax bill! Go to [www.coshcoauditor.org](http://www.coshcoauditor.org) and pull up your own property. Click on "Proposed Levy" on the menu to the left towards the bottom. For the levies on the ballot, this screen will show how much tax the new levy will add to your specific tax bill and how much you are paying on the renewal levies already on the books.

Crawford, Franklin, and Oxford townships, Warsaw and River View LSD are all seeking the renewal of existing tax levies, and Lafayette Township is asking for an additional fire levy on this ballot. Renewal levies will not add additional tax.



**FAMOUS QUOTE:**

“Democracy cannot succeed unless those who express their choice are prepared to choose wisely. The real safeguard of democracy, therefore, is education.”



– President Franklin D. Roosevelt

**COVID-19 RELIEF FUNDS**

Coshocton County received the third distribution of COVID-19 Relief monies with the passage of HB 614, making the total received \$4,230,541.36. The entities that have passed resolutions to receive the funding and the total they will have received by October are shown in the box to the right. The use of the funds is strictly limited, so some entities would not have qualified expenses to cover.

The unclaimed or returned funds will be divided among these same entities in November, if they have not returned any. All unused funds must be returned to the state 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).*

**TY 2018 Appeals**

*The one remaining 2018 case has been rescheduled to 2/17/2021 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**

*Below are the Board of Revision cases determined since the last issue. The hearings and determination meetings are still available for viewing on Coshocton County's YouTube channel at [www.youtube.com/channel/UCH7DcL\\_a4-pjBxcWaMv5x9g](http://www.youtube.com/channel/UCH7DcL_a4-pjBxcWaMv5x9g) At this point in time, the appeals filing period has passed for all tax year 2019 complaints and all the BOR determinations not appealed have become final. Refunds or additional bills have been sent.*

OWNER/PARCEL	WAS	REQUESTED	BOR
Jason A. Thompson etal/0430000637907	\$ 449,010	\$ 225,000	\$ 225,000
Mt. Vernon Finance LLC/0430000228000	\$ 81,260	\$ 40,000	\$ 43,200
Larry D. Emerson etal TTE/0170000067400	\$ 96,670	\$ 85,000	\$ 96,670
Marty Hershberger etal/0330000026700	\$ 179,700	\$ 144,600	\$ 179,700
Todd Cook etal/0310000005542	\$ 77,270	\$ 35,000	\$ 37,800
Dayle Ross/0430000120300etal	\$ 421,800	\$ 208,000	\$ 229,100
Dayle K. Ross/0430000140400etal	\$ 35,960	\$ 24,500	\$ 31,140
Kenneth W. Hildebrand/0100000030000	\$ 97,850	\$ 56,242	\$ 60,010
DeCosky Development Corp./0130000029800	\$ 167,700	\$ 147,000	\$ 115,200
Dale E. Hamilton Co-TTE etal/0170000020400	\$ 777,560	\$ 650,740	\$ 738,900
Robert R. Ogle etal/0160000008200	\$ 142,970	\$ 115,000	\$ 111,500
SJNK Ohio Properites LLC/00310000001600etal	\$ Market value	\$ CAUV value	\$ CAUV Value
Thomas E. Jacobs etal/01900000003000	\$ Market value	\$ CAUV value	\$ CAUV Value
William Cochran/0180000044500	\$ 158,060	\$ 120,000	\$ 110,640
Norman C. Yoder etal/0270000013601	\$ Market value	\$ CAUV value	\$ Market value

**The Yoder case appealed to the Common Pleas Court (CPC) – No scheduled hearing date yet.**

Robert E. Spittler/0440000058518etal	\$ 125,980	\$ 32,000	\$ 44,830
Kimberly Anne Jamison etal/0440000058503etal	\$ 115,670	\$ 30,000	\$ 32,020
Robert E. Spittler/0440000058502	\$ 73,040	\$ 15,000	\$ 25,310
Laurie L. Roderick/0140000098200	\$ 94,240	\$ 82,240	\$ 80,780
RVLS on SJNK/0310000001600etal	\$1,830,560	\$2,259,440	\$ 1,809,440
RVLS on Holmes/0170000105200etal	\$ 601,240	\$ 800,000	\$ 800,000
RVLS on DAKK/0440000072100etal	\$ 112,530	\$ 123,230	\$ 270,000
JAD 1031 Business LLC/0200000013100etal	\$ 272,260	\$ 125,000	\$ 272,260

**The JAD 1032 case appealed to the Board of Tax Appeals (BTA) – Hearing Date: 8/23/2021**

Roger W. Ridenour etal/0210000016900etal	\$ 175,110	\$ 148,844	\$ 167,820
Peabody Coal Co etal/0030000024801	\$1,465,150	\$ 16,000	\$ 1,465,150
Peabody Coal Co etal/01300000061306	\$3,170,600	\$ 34,000	\$ 3,170,600

**The two Peabody cases appealed to the Board of Tax Appeals (BTA) – Hearing Date: 3/3/2021**

Grayson Properties, LLC	\$ 960,520	\$ 400,001	\$ 401,000
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*The next complaint period will be for tax year 2020, payable in 2021. It opens after the first of the year, with the final deadline being March 31, 2021. Information about the Board of Revision process can be found at [www.coshoctoncounty.net/auditor/board-of-revision/](http://www.coshoctoncounty.net/auditor/board-of-revision/)*

**Coshocton County's COVID-19 Relief Distribution (HB 481 & HB 614)**

Grand Total Received, County-wide	\$4,230,541.36
Distributions (Total \$3,283,236.47):	
Coshocton County	\$2,099,676.29
Adams Township	\$ 40,321.89
Lafayette Township	\$ 80,092.17
Linton Township	\$ 30,412.06
Tuscarawas Township	\$ 77,784.94
City of Coshocton	\$ 802,080.73
Plainfield	\$ 16,661.15
West Lafayette	\$ 136,207.24
Net Undistributed	\$ 947,304.89

### CAAO Legislative Committee Update

County Auditor Chris Sycks serves on the Legislative Committee of the County Auditors' Association of Ohio (CAAO). The CAAO works closely with the Ohio General Assembly with proposed laws that may affect local taxpayers and county government. They will be recessing for the election soon. 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. **Passed by Senate; Vote 33-0.**
- HB 27 – *Public Motor Vehicle Liability*. To modify political subdivision liability for an employee's negligent operation of a motor vehicle. **3<sup>rd</sup> Hearing, House Civil Justice Committee.**
- HB 37 – *Vicious Dogs Law*. To revise the laws governing nuisance, dangerous, and vicious dogs; includes transferring dangerous dog licensing sales from the auditors to the dog wardens. **1<sup>st</sup> 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.**
- 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. **1<sup>st</sup> 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. **Senate Appoints Managers.**
- 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. **1<sup>st</sup> Hearing, 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. **4<sup>th</sup> 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. **1<sup>st</sup> Hearing, House State & Local Government Committee.**
- HB 93 – *Public Transit Investment*. To make public transportation appropriations.

(Continued, next page)

### REGIONAL PLANNING COMMISSION (Continued from page 3)

village may appoint one member; the Director of Environmental Health of the Coshocton County General Health District; and The Ohio State University Agricultural and Natural Resources Educator shall be an ex-officio member.

The CCRPC currently has no employees; it contracts with the Coshocton County Engineer's Office to administer the day-to-day business of the Planning Commission. These services include: answering questions with regard to subdividing property in Coshocton County; receiving and distributing to the reviewing agencies all proposed splits of property in the unincorporated areas of Coshocton County; assembling the reports from the various agencies and issuing approval letters to the applicants. In the event that a proposed split will not work, staff members will suggest changes that could be made to re-configure the proposed split to comply with the Subdivision Regulations.

The CCRPC split review process is a "One Stop Shop" process. We receive the split applications and fees, then distribute the applications to the reviewing agencies for their reports. After we receive the reports we prepare an approval package for the applicant so that they can proceed with their plans. In 2019 we processed 162 applications that created 407 parcels. Through August 31, 2020 we have processed 90 applications creating 226 parcels.

### 2020 Coshocton County Fair Jr. Fair Only

Due to the pandemic, this year's Coshocton County Fair will be a Junior Fair only. The Jr. Fair Livestock shows will be held over four days, and there will be no Showmanship, Costume Class, Fitting or Pee Wee Classes. Only Market and Breeding Classes as pertains to each specie will be held, and animals will be hauled in and will be expected to leave the grounds within an hour after the show ends.



There will be a limited number of spectators allowed at all Jr. Fair Shows, with wristband entry. All Jr. Fair Shows will be Live Streamed as to allow for those family members that will not be able to attend, or do not feel comfortable attending to watch online.

The Jr. Fair Livestock Auction will be a Premium Sale that will be completely online for 2020. Registration begins on October 1<sup>st</sup> online at [www.coshoctoncountyfair.org/auction.html](https://www.coshoctoncountyfair.org/auction.html) Pre-bidding will open on Tuesday, October 6<sup>th</sup> at 5:30 p.m. The Auction will go live online with an auctioneer on Thursday, October 8<sup>th</sup> at 5:30 p.m. Add-ons will open on Thursday, October 8<sup>th</sup> at 5:30 p.m. and will run up to one week after the live auction.

Sorry this newsletter was published after all the events included in this article. It's not too late to help out one of the young people. If you missed the Jr. Fair Live Auction, the "Add-on" portion is still available through October 15<sup>th</sup> by following the auction link above.

For continued updates and information, please visit the following links.

Fair's website: <https://www.coshoctoncountyfair.org/index.html>

Facebook page: <https://www.facebook.com/Coshocton-County-Fair-248283648673036>

Modified Jr. Fair Schedule:

<https://www.coshoctoncountyfair.org/Files/2020/2020%20Coshocton%20County%20Junior%20Fair%20Modified%20Schedule.pdf>

## CAAO Legislative Committee Update

(Continued from Page 5)

*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. **1<sup>st</sup> Hearing, House Ways & Means Committee.**
- HB 103 – *Land Installment Contracts.* To make changes to the law relating to land installment contracts. **2<sup>nd</sup> Hearing, House Civil Justice Committee.**
- HB 109 – *Sap Extraction Tax Break.* To authorize a property tax exemption for land used for commercial maple sap extraction. **1<sup>st</sup> 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. **2<sup>nd</sup> 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. **Informally Passed.**
- HB 273 – *Delinquent Tax-Online Notice.* To permit the 2<sup>nd</sup> publication of delinquent property tax lists to be made online instead of in a newspaper. **3<sup>rd</sup> 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.**
- HB 326 – *Public Employee Retirement-Disability Benefit.* To allow disability benefits to be received during the term of an elected office. **1<sup>st</sup> Hearing, House Insurance Committee.**
- HB 429 – *Address Confidentiality Program.* To make changes to the Secretary of State’s confidentiality program. **Passed by House; Vote 92-0. Referred to Senate Local Government, Public Safety & Veterans Affairs 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. **1<sup>st</sup> 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, 2<sup>nd</sup> 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.**

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## 2021 Reappraisal Update: Second On-site Review in Progress

The secondary review of all properties is in progress right now. The Auditor’s Facebook page keeps the public updated as to the areas you can expect to see our appraisers, as well as a photo of them and the vehicles they are driving. At the same time as this is occurring, our two vehicles with “Coshocton County Auditor” on the doors may have been seen out and about. These are Chief Deputy Appraiser Jarrod Tipton and Deputy Appraiser Dustin Gregory making their rounds as they pick up all the new construction and property demolition changes to our data of which we have been made aware. This is a task performed annually by the County Auditor’s staff and has nothing to do with the reappraisal, although the new data will be included with the 2021 records.

Once all the data is collected and entered into our Tyler Technologies Computerized Assisted Mass Appraisal (CAMA) software, the cost tables and pricing neighborhoods are applied. These tables and areas have been reviewed and updated based on the sales data for all valid, arms-length sales that occurred during the period since the last triennial update. These sales, from 2018 forward, are compared with the values currently on the books and are used to adjust the tables, neighborhoods, depreciations and factors so that they produce fair market values when applied.

Besides the county’s neighborhoods, each characteristic of individual real estate parcels, such as lot size or acreage, dwelling size, age, construction, amenities, grade and condition, types of other buildings, and use of the property, will draw in values from these CAMA tables. The object of the whole process is to establish a fair market value as of January 1, 2021, on every single parcel within the county for tax purposes. This assures fair and equitable sharing of the taxes that provide revenue for essential governmental services.

The county-wide reappraisal process is required by law every six years, with a triennial update hitting the third year after each reappraisal. Next year, once the values are set to the satisfaction of the appraisal company and the county auditor and her appraisers, the tentative value abstract will be sent to the Ohio Department of Taxation by the due date in the first part of June. This abstract, which summarizes values by classification and taxing district, is reviewed and compared to our county’s sale history by the Ohio Tax Commissioner for approval.

### DOG TALES

COVID-19 has ruined everyone’s plans, and we are not the exception. It made us late with our annual letter reminding owners of dogs with non-renewed tags, usually sent in late spring or early summer. If you have received one of these, please take time to respond. We are cleaning up our records and at the same time trying to save you some fines. If your furry family member has changed owners or passed away, please let us know so we can remove him or her from our database before the 2021 reminder notices are sent out. If you forgot the tag, please purchase one.

The pandemic also pushed out the preparations for the dog poster and essay contests. Although later than usual, Auditor Chris Sycks is still planning on sponsoring the 4th Annual Dog Tag Poster Contest for children in Kindergarten through 5th grades, and the 3rd Annual #1 Dog Essay Contest for grades 6 through 8. Entry deadlines for both contests will be Monday, November 9th. When available, contest information will be posted at [www.coshoctoncounty.net/auditor/dog-kennel/](http://www.coshoctoncounty.net/auditor/dog-kennel/).

One of the things that the pandemic did not change is the Auditor’s responsibility to license all dogs in the county. Purchasing a tag for your dog is required by the State of Ohio. The tag has a number on it that identifies you as the owner should the dog get lost or separated from you. As per Ohio Revised Code, 2021 dog tags will go on sale beginning December 1, 2020, and will be sold with no penalty through January 31, 2021. Penalties double the cost of any tag purchased after the deadline. 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 in the county in which the owner resides. For prices, a list of places selling tags, the online sales link, and other information, please visit [www.coshoctoncounty.net/auditor/dog-kennel/](http://www.coshoctoncounty.net/auditor/dog-kennel/).

## CAAO Legislative Committee Update

(Continued from Page 6)

- HB 450/SB 244 – *Exiting Fiscal Officer certificates*. To require certain political subdivisions' fiscal officers to provide certificates of transition to their successors. **HB 1<sup>st</sup> Hearing, Senate Local Government, Public Safety & Veterans Affairs Committee; SB 1<sup>st</sup> 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. **Bill Amended. (See article, right, bottom)**
- 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. **1<sup>st</sup> Hearing, House State & Local Government Committee.**
- HB 499 – *Motor Fuel Testing Program*. To authorize a county to implement a motor fuel quality testing program. **1<sup>st</sup> Hearing, House Transportation & Public Safety Committee.**
- HB 541 – *Destroyed Property – Valuation Adjustments*. Regarding valuation adjustments for destroyed or injured property. **Bills for 3<sup>rd</sup> Consideration.**
- HB 651 – *Payment – Certain School Districts*. To make an additional payment in FY 2020 or 2021 to certain school districts that experience a decrease in the taxable value of the district's utility tangible personal property value. **1<sup>st</sup> Hearing, House Finance Committee.**
- HB 704 – *Community Redevelopment Areas Laws*. To modify the law governing CRAs and the terms of exemption. **Referred to House Economic & Workforce Development Committee.**
- HB 755/SB 356 – *Tax Foreclosures – County Land Reutilizations*. To make changes to these laws. **HB Introduced; SB Referred to Senate Local Government, Public Safety & Veterans Affairs Committee.**
- SB 1 – *Reduce Regulatory Restrictions*. To require certain agencies to reduce the number of regulatory restrictions and to continue the provision of this act on and after August 18, 2019. **1<sup>st</sup> Hearing, House State & Local Government Committee**
- SB 10 – *Theft in Office Penalties*. To expand the penalties for theft in office based on the amount stolen and to include as restitution audit costs of the entity that suffered the loss. **Consideration of House Amendments; Senate does not concur, Vote on Emergency Clause 0-30; Senate Appoints Managers.**
- 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.

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## Board of DD News

Submitted by Brittany Coon, Public Outreach Coordinator

We are excited to announce our first ever Food Truck Fundraiser supporting Coshocton County Special Olympics! It will be October 17<sup>th</sup> 11:00-7:00 and the 18<sup>th</sup> 11:00-5:00 in the Hopewell School Parking Lot. We are also going to have a space for vendors to put up tables to sell their arts and crafts since we are not going to be able to hold our annual Craft Show this November.

The week of September 14-19<sup>th</sup> is Direct Support Professional (DSP) Appreciation Week! In the past we have held DSP Appreciation luncheons to show the DSPs and administrators of provider agencies how much we appreciate and admire everything they do - but with COVID, we decided to take another route! We put together thank you cards that were personalized for each DSP and we filled them with a card from Domino's pizza so each DSP could have a small pizza or breadsticks. We also put together some small gift baskets for the administrators and other office workers. Pictured below are Jill Hammersley and Tina Riggs (RHDD) working on the project, along with the fruits of their labor.



### ABOUT THOSE CAUV RENEWALS

The annual Current Agricultural Use Value (CAUV) Renewals will be sent out close to the first part of the year. Because of the pandemic, and to keep our employees and taxpayers as safe as possible, we are asking that all renewals be taken care of by mail, email, fax, or drop-box. Information regarding this will be included in the cover letter mailed with the applications. Please take time to read it and follow the instructions so that the applications can be safely returned and the tax savings continue to apply.

In regards to HB 485 described in the column to the left, this will likely not be in effect for the 2021 renewal period, but may be reintroduced during the next General Assembly. Auditor Chris Sycks, as well as a majority of the County Auditor's Association of Ohio's members who responded to a poll are not in favor of doing away with this application. The Association is in conversation with the bill's sponsors for some sort of compromise.

Part of an auditor's statutory duties is to review each farm in the CAUV program and this form is an important tool in this process. An annual, no-cost, one-page form is not a big ask for farmers to complete so that they enjoy a 80% or 90% reduction in real estate taxes. These savings will also probably be even greater with the 2021 reappraisal, as market values continue to increase and the last part of a CAUV value reduction law will be implemented for tax year 2021. For the most part, Coshocton's farmers do not have problems with the form. For those of you who do, please feel free to email Auditor Chris Sycks with your suggestions or concerns about the form. Her email is [chrissycks@coshoctoncounty.net](mailto:chrissycks@coshoctoncounty.net)

### CAAO Legislative Committee Update (Continued from Page 7)

sure under the Public Records Law.

**Consideration of House Amendments; Senate Does Not Concur, Vote 12-21; Senate Appoints Managers.**

- SB 35 – *Enhanced Homestead Exemption*. To allow an enhanced homestead exemption for surviving spouses of public safety personnel killed in the line of duty. **2<sup>nd</sup> 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. **3<sup>rd</sup> 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. **3<sup>rd</sup> 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. **1<sup>st</sup> 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 require fiscal officers of certain political subdivisions to provide certificates of transition to their successors when leaving office. **1<sup>st</sup> 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. **1<sup>st</sup> 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 in specific counties by the department after 2018. **2<sup>nd</sup> Hearing, 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. **Referred to Senate Ways & Means Committee.**
- SB 357 – *COVID Relief Funds*. To provide for the distribution of some federal coronavirus relief funding to local subdivisions. **1<sup>st</sup> Hearing, House Finance Committee.**

## NOTES FROM THE OHIO ETHICS COMMISSION

By Susan Willeke, Ohio Ethics Commission

(This is an excerpt from Ms. Willeke's Qtr 3 OEC newsletter. To view the full publication, go to [ethics.ohio.gov/education/newsletters/VOE\\_20Q3.pdf](https://ethics.ohio.gov/education/newsletters/VOE_20Q3.pdf) )

As Ohio continues to rise to the challenges of the COVID-19 crisis, the Ethics Commission has received questions from public employees and officials who are still carrying out their work duties from home.

Public officials and employees have a "conflict of interest" when their ability to be an objective decision-maker could be impaired by their own interests, or the interests of family members or business associates. While working from home, there are several potential conflicts of interest of which to be aware.

**Use of Public Time and Equipment** Many public employees and officials pursue private outside work, consulting, and part-time jobs. While these pursuits are not necessarily prohibited, it's important that public time and equipment not be used for outside business ventures. For example, if your agency has provided you with equipment such as a laptop or a cell phone to carry out public duties from home, they cannot be used for private business or consulting work. A very helpful summation of these and other similar prohibition can be found in Advisory Opinion 96-004, located online at [ethics.ohio.gov/advice/opinions/96-004.pdf](https://ethics.ohio.gov/advice/opinions/96-004.pdf)

**Ethics Education Update** Due to the COVID-19 crisis, the Ohio Ethics Commission has cancelled the remaining 2020 "in-person" Regional Trainings that had been scheduled to take place around the state. While the Commission regrets these cancellations, the safety of our staff and all those who attend these trainings was paramount in this decision. However, we are very pleased to remind all public officials and employees that we offer online training options that are effective, convenient, and free!

- Monthly live webinars ( [ethics.ohio.gov/education/webinars.html](https://ethics.ohio.gov/education/webinars.html) ) provide an overview of the Ohio Ethics Law and allows for interaction and questions with electronic attendees.
- E-course ( [ethics.ohio.gov/education/elearning/ecourses.html](https://ethics.ohio.gov/education/elearning/ecourses.html) ) provides the same overview of the law and is always available to learners.

Proof of attendance is provided for both learning alternatives. For the webinar, learners receive an email with their name on the list of those who completed the webinar. For the e-course, learners print their own certificates of completion at the end of the course or the certificates can be saved as a pdf document.

Both the webinar and the e-course meet the requirement for annual Ethics Law training per the Governor's Executive Order for state officials and employees (including financial disclosure filers). As a special note for public practice attorneys, the webinar and the e-course are both approved for one-hour of general CLE.

**FIGHT AGAINST COVID-19 (CORONA)**

**FOLLOW RULES  
STAY SAFE**