

A PEEK INSIDE THE AUDITOR'S OFFICE

Issue 4

June 2015

ERIE COUNTY AUDITOR NEWSLETTER

A side note from our Auditor

Summer has arrived (finally) and with that very important deadlines looming on the horizon. If you haven't already filed CAUV renewal forms, please do so. We are in a "Tri" year for Real Estate Values and to you that means we won't necessarily be visiting each parcel but we are taking a statistical look at Sales Trends in the county by neighborhood within each jurisdiction. A tentative Real Estate Abstract is due in Columbus by the 17th of July. There may be some neighborhoods that because of a lack of valid sales will see no change in value and others that may go up or down. In any event, in August you can expect a letter from my office if your value changed. The final values will be posted on our website later this fall when they have been approved by the State Department of Taxation. My staff and I are available to answer any questions you might have. The Erie County Financial Records have been audited by Rea and Associates and

early indications are things are in good order and many of the prior issues we have had in the County have been successfully addressed. We continue to be vigilant and are always looking for ways to protect our assets here in Erie County and be good stewards of the financial records entrusted to us. Since we are in a "Tri" Valuation Year, CAUV (Current Agricultural Use Valuation) land rates will be updated. To that end, we have joined forces with Huron County and are having a joint CAUV update meeting at EHOVE on Wednesday June 24 @ 6:00pm. The goal of this meeting is to provide our taxpayers with advance information where the values are going so they can plan as they look forward to next year. Enjoy the sun and warm weather. We all know additional traffic can be aggravation but remember these are visitors to our area and vital to our long term financial well-being. Try to do something nice for one of our visitors, you will be amazed at the feeling you get in return.



Richard Jeffrey

Triennial Value Update

Real property in all counties of Ohio are reappraised every six-years (sexennial reappraisal), and the property values are updated at the county level in the third year per state law and the Department of Taxation rules. The triennial update is based on the sales-ratio of tax districts by class. There could be adjustments made to property values dependent upon these sales either pushing the value up or down. The ratio is determined by the sales over the prior three years. Our county's triennial update is this year for the 2015-2016 tax cycle. Our next sexennial reappraisal is 2018.

Inside this issue:

- Erie County's Triennial update
- Spotlight on Auditor's Office employees
- Proposed CAUV legislation
- Appraiser Notecards
- BOR updates
- 2015 CAAO New Auditors' Seminar/Summer Conference

Spotlight on the Financial Staff

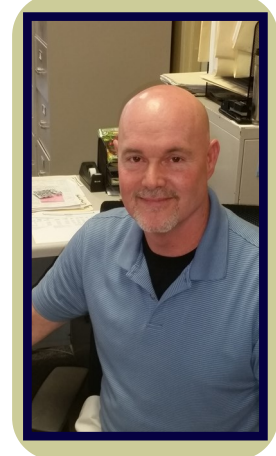


Brenda Hurst has been a member of the Auditor's staff since 2001. As Fiscal Officer, she works closely with the Auditor of State's Local Government Services on the yearly audit. She is a member of the Internal Audit Committee which works with other departments to evaluate accounting practices throughout the county. She participated in the 15th Annual Emerging Trends in Fraud Investigation & Prevention Con-

ference sponsored by the Auditor and Attorney General of the State of Ohio, Central Ohio Chapter of Certified Fraud Examiners and the Ohio Society of CPA's. She is a liaison between the county departments, coordinates the accounting software user group training for employees, monitors fixed assets, creates reports for departments, public records requests, and evaluates solutions for accounting issues.

She works with the Treasurer's office to balance the county's cash with the transactions in the financial system. Brenda is a lifelong resident of Erie County, a graduate of Perkins High School, as well as, BGSU and Kaplan University with a Bachelor of Science in Business and a major in accounting. She lives in Perkins Township with her husband Jim and daughter Sydney and their labradoodle Buddy.

Spotlight on the Real Estate Staff



John Rogers is the Real Estate Manager for the Auditor's office. He was born in Massillon, Ohio in 1955, but has lived in Erie County for the better part of his life. He is a 1974 graduate of Sandusky High School. He graduated from Ohio University in 1980 with a degree in Accounting, and became a CPA in 1987. John spent 31 years working for the State Auditor's

Office, and in September of 2011 accepted his current position here in the Erie County Auditor's Office. He is a past member of the American Institute of CPA's, Ohio Society of CPA's, and the Government Finance Officers Association. In July 2014 he attended a week long class on Fundamentals of Mass Appraisals and passed the examination to be a Qual-

ified Project Manager. John is an avid sports fan who sticks by his Cleveland teams even though they are lacking in the championship area, however, his Ohio State Buckeyes make up for the loss. He resides in Huron close to Nickel Plate Beach with his wife Kim. He has 2 sons, and 1 step-daughter and 1 step-son.

"Always do your best. What you plant now, you will harvest later."

Og Mandino

2015 CAUV Land Tables

May 28, 2015 Ohio Department of Taxation publication: "Explanation of the calculation of values for various soil mapping units for tax year 2015. The annual current agricultural use values of land are calculated by the capitalization of net income from agricultural products assuming typical management, cropping and land

use patterns, and yields for given types of soils. The necessary information is available for approximately 3,500 map units, which are the soils with slopes of 25% or less. The information used for a capitalized net income approach is as follows: Yield information, cropping pattern, crop prices, non-land production costs, capitalization

rate. Examples of these changes in Erie County:

Kibbie Fine Sandy Loam Soil

2014 crop rate—\$1860

2015 crop rate—\$3650

Ogontz Silt Loam Soil

2014 crop rate—\$1190


2015 crop rate—\$2430

There will be a CAUV meeting Wednesday June 24, 2015 6:00pm @ Ehone

Appraisers at your door

Please note that this is the time of year our appraisers are getting out in the county taking a look at properties for numerous reasons. To ensure safety for our taxpayers you will find that our appraiser's will be wearing an Erie County shirt and/or jacket, their County I.D. and they will either be in a marked Erie County Vehicle or they will have a magnet on their personal vehicle with the Erie

County logo. They will also be leaving notecards at every parcel that is visited. This is to notify you that there was a legitimate county employee on your property for appraisal purposes. There is NO need to call our office if you receive a card UNLESS you have questions or concerns, or it is noted on the card. We appreciate your understanding with this matter.



Erie County Auditor's Office

Richard H. Jeffrey
247 Columbus Ave #210
Sandusky, OH 44870

Sorry we missed you today. Our field appraiser was here to verify one of the following:

- New construction
- Destroyed property
- CAUV inspection
- Verification of property characteristics

If you have any questions or concerns please feel free to contact our office at 419-627-7746

Board of Revisions (BOR) update

The 2015 Board of Revision season will soon be coming to an end. We had a total of 204 filings against the 2014 property values, compared to the 307 filings last year against the 2013 values. Our office has completed the review process of all 204 filings in addition to making several onsite inspections. The Board held their first hearings March 17th with Tues-

days, Wednesdays and Thursdays being designated hearing days. The majority of cases have already been settled, heard or decided and we anticipate being finished with hearings by the end of August. As allowed by State guidelines, filers may request 1 hearing reschedule and as expected this may push back hearing dates. Here is a glance at the current

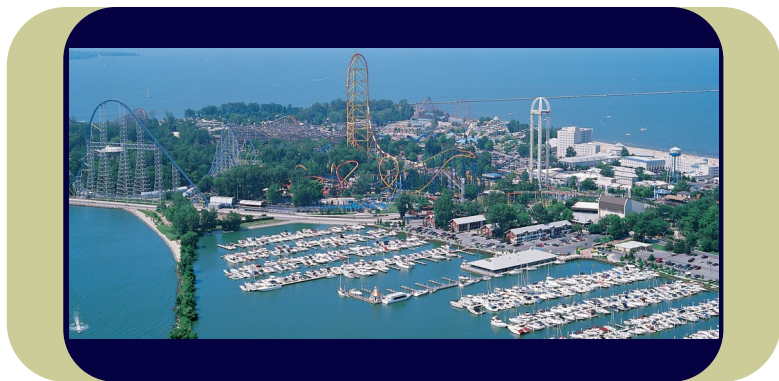
statistics to date:

- 204 filings**
- 10 dismissals**
- 12 withdrawals**
- 47 settlements**
- 2 appeals**

The next date to file a complaint will be January 1, 2016 thru March 31, 2016.

“Coming together is a beginning; keeping together is progress; working together is success.”

Henry Ford

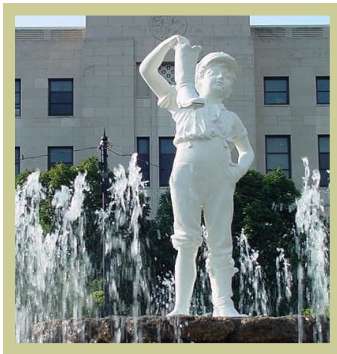


CONTACT US

Erie County Auditor's Office
247 Columbus Ave
Suite 210
Sandusky, OH 44870

Phone: 419-627-7746
Fax: 419-627-7740

Email: ecao@eriecounty.oh.gov



NOTEABLE THOUGHTS

- We would like to welcome our newest employee Holly Printy! She will be multitasking on both the financial and real estate sides!
- Reminder that our office remains open and is staffed during the lunch hour to better accommodate your needs.
- Homestead exemption applications for 2015 tax year deadline was June 1, 2015.
- Dual County (Erie & Huron) CAUV meeting will be held Wednesday June 24, 2015 @ 6:00pm at Ehove.

We're on the Web!

www.erie.iviewauditor.com

2015 CAAO New Auditors' Seminar & Summer Conference



The CAAO (County Auditors' Association of Ohio) host a yearly summer conference for the State of Ohio. This year the 4 day conference was held at Quail Hollow Resort in Lake County (home district of the CAAO President) from June 1-4, 2015. The CAAO was formed in 1867 to

promote and protect the interests of Ohio taxpayers, to help improve the administration of county government, assist in providing educational opportunities for auditors and their deputies and to act as a resource to various state government agencies/officials. The purpose of the summer conference is to help the newly elected Auditor's better understand their roles and responsibilities. A high priority topic was presented by Athens County Auditor Jill Thompson and was on Valuation, Millage & Tax Levies. Items covered in this presentation were: understanding valuation, rollbacks, reductions and legislative changes, tax rates, millage, tax reduction factors and effective rates, and tax levies.

Our Auditor Rick Jeffrey made a presentation on Payroll and the important aspects with regards to mandatory deductions and optional deductions. His philosophy with payroll is to get it right the first time for employee satisfaction and moral!. The conference ended with CAAO current and past President's presentation on "Everything You Always Wanted to Know about Being a County Auditor But Were Afraid to Ask". The CAAO also host a Winter Conference in Central Ohio which includes election and installation of officers.