WORKING WITH YOUR COUNTY AUDITOR AS A RESOURCE

March 22, 2018
Local Government Officials Conference
Jill Thompson, Athens County Auditor

WHAT DOES THE COUNTY AUDITOR DO?

- Board of Revision - Secretary
- Budget Commission – Secretary
- Data Processing Board
- Microfilm Board
- Records Commission
- Tax Incentive Review Council - Chair

FINANCIAL STATISTICS

- County
- Township
- Municipalities
- School Districts
FINANCIAL REPORTING

Tax Levies
Tax Collection
State Funding and pass-throughs
Certification
Appropriation
Financial Reporting: Revenue/Expenses
Special Circumstances

DEMOGRAPHIC OF JURISDICTION

Residential – Owner
Occupancy/Rental
Agriculture – Conservation
Commercial
Industrial
Mineral
Public Utility
Exempt

GEOGRAPHICAL INFORMATION SYSTEMS

The GIS Administrator is appointed by the Board of County Commissioners
VALUATION

Chief Property Assessor

Class 1
- Residential
- Agricultural

Class 2
- Commercial
- Mineral
- Industrial
- Utility Real

Full Utility Personal*
*Values provided by Ohio Department of Taxation

TAX RATES

Class 1  →  Effective Rate for Residential and Agriculture

Class 2  →  Effective Rate for Commercial/Mineral/Industrial
- Utility Real

Full  →  Public Utility

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<thead>
<tr>
<th>Property Class</th>
<th>Valuation Type</th>
<th>Value (in thousands)</th>
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<tr>
<td>Class 1</td>
<td>Residential</td>
<td>12,374,049</td>
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Chief Property Assessor

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WHAT IS A MILL?

A mill is $1 per $1,000 of Assessed Value. Assessed Value is 35% of the County Auditor’s Appraised Value. The Appraised Value should reflect the current Market Value of the parcel of property. Market Value is what the property would sell for at an arms-length sale on the open market.

HOMEOWNER EXAMPLE

Home value appraised by the County Auditor = $100,000

Assessed Value is 35% of appraised value = $35,000

A Mill would cost the Homeowner $1 per thousand or $35,000 / $1,000 = $35 per year.
DOLLARS OR MILLS?

**DOLLARS**
- Total Assessed Valuation of Taxing District: $25,000,000
- Joint Fire District needs to generate $50,000 per year for 5 years
  - \( \frac{25,000,000}{1,000} = 25,000 \)
- Joint Fire District should request tax levy of 2.00 mill for 5 years
  - \( 25,000 \times 2.00 = 50,000 \)

**MILLS**
- Joint Fire District wants to levy a tax for 4.00 mills, but is not sure how much money it will generate
- Total Assessed Valuation: $25,000,000
  - \( \frac{25,000,000}{1,000} = 25,000 \)
- Joint Fire District should request tax levy of 4.00 mill for 5 years
  - \( 25,000 \times 4.00 = 100,000 \)

PROPERTY EXEMPT FROM TAXATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
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<tbody>
<tr>
<td>Agr/Res</td>
<td>$190,184,830</td>
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<tr>
<td>Comm/Ind/Min/UR</td>
<td>$148,738,000</td>
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<tr>
<td>Utility Personal</td>
<td>$18,518,910</td>
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<tr>
<td>Subtotal</td>
<td>$357,441,740</td>
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<td>Exempt Value</td>
<td>$310,516,290</td>
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<td>Total Value</td>
<td>$667,958,030</td>
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PARCEL DATA INFORMATION

Website
www.athenscountyauditor.org
GIS/PARCEL DATA STATISTICS

- Tailored Maps – Jurisdiction/Color Coded/Overlay
- Number of Improved properties
- Number of Single Family or Owner Occupied Homes
- Comparative Data
- Hydrant Locations
- Geographic Distance

QUESTIONS?

THANK YOU!

Jill Thompson
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