DUTIES OF THE COUNTY AUDITOR

STATE OF OHIO

86 County Auditors

Cuyahoga – Fiscal Officer
   County Auditor, County Recorder, Some duties of Clerk of Courts

Summit – Fiscal Officer
   County Auditor, County Recorder, County Treasurer

WHO IS YOUR COUNTY AUDITOR?

Appointed/Elected
Background
Previous occupation
Professional designations
Education
Experience
Areas of Expertise
Network
THE MANY HATS OF THE COUNTY AUDITOR

**Boards and Commissions**

- Budget Commission – Secretary
- Board of Revision – Secretary
- Data Processing Board* – Chief Administrator, Secretary
- Microfilm Board
- Records Commission – Member
- Tax Incentive Review Council – Chair

*If established by resolution by the Board of County Commissioners in accordance with ORC §307.84

COUNTY AUDITOR - STATUTORY

<table>
<thead>
<tr>
<th>Chief Fiscal Officer</th>
<th>Chief Payroll Officer</th>
<th>Chief Assessor</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINANCE DIVISION</td>
<td>FINANCE DIVISION</td>
<td>REAL ESTATE DIVISION</td>
</tr>
<tr>
<td>Accounting</td>
<td>Payroll</td>
<td>Property Appraisals</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>Benefits</td>
<td>Interim Examination</td>
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<td>Financial Reporting</td>
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<td>Non-Rate Examinations</td>
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<td>Budget</td>
<td></td>
<td>Mobile Home Assessment</td>
</tr>
<tr>
<td>Settlement</td>
<td></td>
<td>Dog License Sales</td>
</tr>
</tbody>
</table>

Sealer of Weights and Measures

DIVISION OF WEIGHTS AND MEASURES

- Inspector and Sealer

CHIEF FISCAL OFFICER

**FINANCE DIVISION**

- Maintains the general ledger
- Prepares the Comprehensive Annual Financial Report
- Responsible for timely payment of all non-payroll obligations
- Bookkeeper for all county elected officials, departments and agencies
- Tax assessment, local government, motor vehicle license tax, and other state pass through distributions
- Cigarette, Vendors License
- Lodging Tax Collection and Distribution

ORC §5705.01; §133.01; §135.01
CHIEF PAYROLL OFFICER

FINANCE DIVISION

Responsible for the bi-weekly processing of payroll and benefits for every county office, department and agency
Manages all federal, state and local withholding and reporting requirements
Reporting for Income and IRS taxable fringe benefits
Manages payroll deductions and benefits

ORC §323.17; §9.41; §9.42

CHIEF ASSESSOR

REAL ESTATE DIVISION

Assessor of all the real estate in the county for purposes of taxation
- Reappraisal & Triennial Update
- Manufactured Home Registration and Valuation
- Current Agricultural Use Valuation Administrator
- Homestead Exemption Program
- Property record maintenance
- Conveyances - Deed Transfers
- Office of the tax plats

Destroyed/Damaged Property
New Construction
Special Assessments
Manages Property Tax Exemptions
Owner Occupancy Tax Credit
Non-Business Tax Credit
Anually calculates fix sum tax levies such as bonds and emergency tax levies
Certifies tax levies to the Ohio Department of Taxation and calculates the rates

ORC §5713.01; §5715.01

SEALER OF WEIGHTS AND MEASURES (ORC §319.55)

Inspecting, testing and sealing all devised used in retail trade that weigh or measure
- Retail package labeling and price verification systems (Scanners)
- Certificate of Conformance
- Retail Motor Fuel Dispensers
- Shipping Scales
- Bench and counter scales
- Vehicle scales
- Computing scales
- Electronic cash registers

As sealer ofWeights and Measures, the Auditor acts in concert with both the Ohio Department of Agriculture – Weights and Measures Division (ODA-W&M) and the National Institute of Standards and Technology (NIST).

Auditor's Inspectors are required by Ohio Administrative Code to meet certain minimum training requirements.
CHIEF ADMINISTRATOR — AUTOMATIC DATA PROCESSING CENTER

The Auditor or his deputy shall supervise the operation of the automatic data processing center.

The County Automatic Data Processing Board shall coordinate the use of all automatic or electronic data processing or record-keeping equipment, software, or services in use throughout the county offices at the time the board is established.

ORC §307.841, §307.842, §307.844

GIS COORDINATOR

Geographical Information Systems (GIS)

A computer-based tool that analyzes, stores, manipulates, and visualizes geographic information, usually in a map.

GIS: Create, manage, analyze, display

County Auditor, Engineer

Other Departments/Agencies: 9-1-1, DMA, Sheriff, Dispatch, Prosecutor, Soil & Water, etc.

Other governments: Public universities, Municipalities, Townships, Schools, etc.

OTHER...

Secretary of Board of County Commissioners (ORC §319.08)

"If the board of county commissioners has not appointed a full-time clerk… the county auditor, by virtue of his office, shall be the secretary of the board."

Appointment/Delegate for Boards of Commissions on behalf of other elected officials

Anything goes…
LOCAL GOVERNMENT LIAISON

PROVIDES
- Taxable Values
- Rates of Taxation
- Official/Amended Certificates
- Tax Levy Estimates/Certifications
- Assistance upon request

RECEIVES
- Filings for Budget Commission
- Certificate of Estimated Resources
- Appropriations
- Requests for Amended Certificates
- Resolutions to Certify Millage/Rates
- Resolutions Accepting Amounts and Rates
- Other...

RESOURCES: AUDITOR’S ADVISORY

www.athenscountyauditor.org

Place mouse over “Links” tab on the menu bar
Select “Auditor’s Advisory”

INFORMATION THE AUDITOR CAN PROVIDE

- Tax Duplicate
- Expiring Tax Levies
- Assessed Values
- Tax Rates
## TAX DUPLICATE

### ASSESSED VALUES

<table>
<thead>
<tr>
<th>ASSESSMENT</th>
<th>OTHER</th>
<th>UTILITY</th>
<th>PERSONAL</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>Property Tax</td>
<td>200,000.00</td>
<td>35,000.00</td>
<td>50,000.00</td>
<td>285,000.00</td>
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<tr>
<td>School Tax</td>
<td>150,000.00</td>
<td>25,000.00</td>
<td>45,000.00</td>
<td>220,000.00</td>
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<tr>
<td>Total</td>
<td>350,000.00</td>
<td>60,000.00</td>
<td>95,000.00</td>
<td>505,000.00</td>
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### TAX RATES

<table>
<thead>
<tr>
<th>TOWNSHIP</th>
<th>SCHOOLS</th>
<th>UTILITIES</th>
<th>PERSONAL</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>A Township</td>
<td>2.50</td>
<td>0.50</td>
<td>0.50</td>
<td>3.50</td>
</tr>
<tr>
<td>B Township</td>
<td>2.25</td>
<td>0.45</td>
<td>0.45</td>
<td>3.15</td>
</tr>
<tr>
<td>C Township</td>
<td>2.75</td>
<td>0.65</td>
<td>0.65</td>
<td>3.05</td>
</tr>
<tr>
<td>D Township</td>
<td>2.30</td>
<td>0.50</td>
<td>0.50</td>
<td>3.30</td>
</tr>
</tbody>
</table>

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6
HOW TO ESTIMATE REVENUE FOR A TAX LEVY

1. What does it cost the homeowner?
2. How much money does a mill generate?

TYPES OF VALUATION

- Agriculture
- Residential
- Commercial
- Mineral
- Industrial
- Utility Real
- Utility Personal

<table>
<thead>
<tr>
<th>TYPES OF VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSESS</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>TOWNSHIPS</td>
</tr>
<tr>
<td>Athens Township</td>
</tr>
<tr>
<td>The Ripps Township</td>
</tr>
<tr>
<td>The Johns Township</td>
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<tr>
<td>The Mesco Township</td>
</tr>
<tr>
<td>The Say Township</td>
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<tr>
<td>The Han Township</td>
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<tr>
<td>The Bar Township</td>
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<tr>
<td>The Dock Township</td>
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<tr>
<td>The Lom Township</td>
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<tr>
<td>The Mor Township</td>
</tr>
<tr>
<td>The Nor Township</td>
</tr>
<tr>
<td>The Pol Township</td>
</tr>
<tr>
<td>The Tim Township</td>
</tr>
<tr>
<td>The Mark Township</td>
</tr>
<tr>
<td>York Township</td>
</tr>
</tbody>
</table>

| TOWNSHIP | 100,000,000 | 100,000,000 | 100,000,000 | 100,000,000 | 100,000,000 |
**ASSESSED VALUE**

The taxable value shall be that per cent of true value in money, ... the (tax) commissioner by rule establishes, but it shall not exceed thirty-five per cent. ORC § 5715.01 (B)

**APPRAISED VALUE**

- Taxable: 35%
- Not Taxable: 65%

Assessed (Taxable) Value is 35% of the Auditor’s Appraised Value

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**ATHENS COUNTY ASSESSED VALUATION**

The current tax base includes 26% of tax exempt value

- Agr-Res: $765,413,450 (29%)
- Com/Misc: $224,218,860 (14%)
- Utility Real: $820,750 (0%)
- Utility Personal: $170,611,570 (11%)
- Exempt: $497,322,020 (26%)

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**TAX EQUALIZATION — H.B. 920 (1976)**

In 1976 the legislature enacted property tax reform to keep inflation from increasing voted taxes. Rates are set based on the valuation for the year the tax levy was approved by the voters. As values increase over time, the tax rate will reduce to “equalize” back to the year the levy was approved by the voters.
LET'S TALK ABOUT TAXING DISTRICTS AND RATES

IDENTIFYING TAXING DISTRICTS

A

1. The first letter indicates the Township for the Taxing District
2. The prefix is the same as the first three characters of a parcel number
3. Athens County has 36 separate taxing districts

A01 ATHENS TOWNSHIP
A02 Athens City
A03 Alexandria Local School
A04 The Plains Fire District

B

B01 ALEXANDER TOWNSHIP
B02 Albany Corporation

C

C01 CAMERON TOWNSHIP
C02 Area School
C03 Bidwell Local School
C04 Bridgeport School District
C05 Clarksburg
C06 Corunna
C07 Doherty Local School
C08 Dominy
C09 East Athens
C10 East Athens
C11 East Athens
C12 East Athens
C13 East Athens
C14 East Athens
C15 East Athens
C16 East Athens
C17 East Athens
C18 East Athens
C19 East Athens
C20 East Athens
C21 East Athens
C22 East Athens
C23 East Athens
C24 East Athens
C25 East Athens
C26 East Athens
C27 East Athens
C28 East Athens
C29 East Athens
C30 East Athens
C31 East Athens
C32 East Athens
C33 East Athens
C34 East Athens
C35 East Athens
C36 East Athens

FULL RATES, EFFECTIVE TAX RATES AND VALUES

- Full Rate
- Effective A
- Effective B

- Dover Township
- Chauncey Corporation

- Public Utility
- Residential Agriculture
- Commercial Mineral Industrial Utility Real
EFFECTIVE RATE DISTRIBUTION – RESIDENTIAL/AGRICULTURE

<table>
<thead>
<tr>
<th>Distribution</th>
<th>Full Rate</th>
<th>Effective Rate A</th>
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</thead>
<tbody>
<tr>
<td>County</td>
<td>22.95</td>
<td>18.17449</td>
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<tr>
<td>Township</td>
<td>0.30</td>
<td>0.250000</td>
</tr>
<tr>
<td>School</td>
<td>63.02</td>
<td>33.147648</td>
</tr>
<tr>
<td>Tri-County JVS</td>
<td>3.30</td>
<td>2.004044</td>
</tr>
<tr>
<td>Athens City</td>
<td>2.60</td>
<td>2.600000</td>
</tr>
<tr>
<td>Total</td>
<td>92.17</td>
<td>56.56131</td>
</tr>
</tbody>
</table>

The full tax rate is only applied to public utility assessed valuation when calculating tax.

ADDITIONAL – NEW TAX LEVY

“Additional” tax levies are new and are not currently being collected. Should an “Additional” tax be passed by the voters, it will result in a tax increase.

If approved in current calendar year (2019), would be collected and distributed in the following calendar year (2020).
RENEWAL TAX LEVY

A “Renewal” tax levy is not a tax increase. Levees will continue to be calculated based on a reduction factor adjusted to the tax year the levy was originally approved by the voters. Levees will not generally provide any additional revenue than the current tax levy.

*Comparison of two separate renewal tax levies: Fire (Excluding Albany) 1.00 Mill

REPLACEMENT TAX LEVY

A “Replacement” tax levy is a tax increase. The levy year will become the current tax year. The tax will be calculated based on the current tax valuation.

Comparison of two current cemetery levies contrasted with the revenue if “Replaced.”

HERE IS AN EXAMPLE: ESTIMATED REVENUE

Small Town Total Assessed Valuation: $45,700,000

How much will 1.00 mill generate?
1.00 mill = 1/1000 or 0.001
Calculate tax:

$45,700,000 \div 1,000 = $45,700 \times 1.00 \text{ mill} = $45,700

2.00 mills:

$45,700,000 \div 1,000 = $45,700 \times 2.00 \text{ mills} = $114,200
**HERE IS AN EXAMPLE: ESTIMATED MILLAGE**

Small Town Total Assessed Valuation: $50,000,000

How many mills will it take to generate $100,000?
1.00 mill = 1/1000 or 0.001

Calculate tax:

$100,000 ÷ 50,000,000 = 0.002 \times 1000 = 2.00$ Mills

$250,000 ÷ 50,000,000 = 0.005 \times 1000 = 5.00$ Mills

**HERE IS AN EXAMPLE: COST TO HOMEOWNER**

Appraised value: $100,000
Assessed (Taxable) value: 35% of the Appraised

$100,000 \times 0.35 = $35,000

Millage: 2.50 Mills
(2.50 mills is equal to $2.50 for every $1,000 of assessed value)

Calculate tax:

$35,000 ÷ 1,000 = $35 \times 2.50 = $87.50

Tax estimate does not include any rollbacks or tax credits

**QUESTIONS?**
THANK YOU!

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