

DUTIES OF THE COUNTY AUDITOR

2019 LOCAL GOVERNMENT OFFICIALS CONFERENCE
MARCH 7, 2019



Jill Thompson
Athens 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

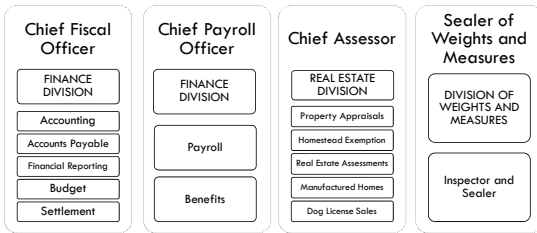
Boards and Commissions

- 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



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 settlement, 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



ORC §325.17; §9.41; §9.42

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

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

Conveyance - 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
- Annually 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)

As sealer of Weights 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)

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



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)

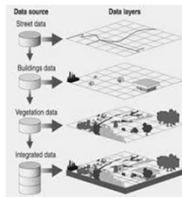
A computer-based tool that analyzes, stores, manipulates and visualizes geographic information, usually in a map.

GIS: Create, manage, analyze, display

County Auditor, Engineer

Other Departments/Agencies: 9-1-1, EMA, 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"



Auditor's Advisory

- Ohio Ballot Questions and Issues Handbook
- Village Officers Handbook
- Ohio Township Handbook
- UAN Link
- USGS Manual
- Renewal & Replacement of Property Tax Levies
- Alternative Tax Budget - Schools
- Guidelines for Placing a Levy on the Ballot
- Resolution for Tax Levy over 10 Mill
- 10 Mill Tax Year 2018
- Ohio Election Calendar
- Certificate of the Total Amount From All Sources Available
- Request for Advance of Taxes Collected
- Expiring Tax Levies for 2018
- Tax Year 2018 Tax Rates (25 KB)
- Tax Year 2018 Valuation Totals (21 KB)
- Tax Duplicate 2018 by Subdivision (149 KB)

INFORMATION THE AUDITOR CAN PROVIDE

Tax Duplicate
Expiring Tax Levies
Assessed Values
Tax Rates



TAX DUPLICATE

ATHENS COUNTY
DUPLICATE FOR TAX YEAR 2017
(MUNICIPALITIES)

Year	Description	Tax Rate	Type	From Votes	Exp. Date	Linked for Tax Years	Expire Calendar Year	Qualifying Tax Levy	ORC Section	
Albany Corporation										
	General Fund	2.00	na	na	na	Continuing	Continuing	Yes		
2010	Fire	1.00	Renewal	Vote	November 3, 2010	2010 to 2010	2010	Yes	§706.19 (I)	
2012	Fire	0.50	Renewal	Vote	November 6, 2010	2017 to 2021	2012	Yes	§706.19 (I)	
2010	Police	0.50	Renewal	Vote	November 3, 2010	2010 to 2010	2010	Yes	§706.19 (I)	
2009	Police	1.50	Renewal	Vote	November 4, 2004	2014 to 2018	2010	Yes	§706.19 (I)	
2011	Street	3.00	Renewal	Vote	March 15, 2010	2010 to 2010	2011	Yes	§706.19 (G)	
Total Albany Corporation Millage		9.00								

Levy Expires Calendar Year 2018
 Levy Expires Calendar Year 2019
 Expired Levy has already been renewed or rebid

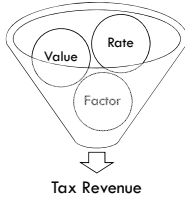
ASSESSED VALUES

	AGR. RES.	OTHER	UTILITY REAL	UTILITY PERSONAL	TOTAL
CITIES/VILLAGES					
Athens City	206,533,630	148,370,400	0	16,100,000	371,004,120
Athens City - Canaan Twp	618,510	15,231,540	0	542,840	16,442,890
Ainsville Corporation	1,029,370	203,290	0	114,320	1,347,000
Chaucery Corporation	5,537,820	540,320	21,890	300,700	6,400,500
Albany Corp. - Alexander Twp	703,000	0	0	57,810	761,410
Albany Corp. - Lee Twp	10,255,300	2,745,840	29,700	973,400	14,023,350
Cooville Corporation	4,624,960	1,505,280	0	318,330	6,448,000
Devalet Corporation	10,895,000	1,768,590	30,000	223,500	12,922,220
Jacksonville Corporation	3,024,110	116,100	18,000	223,940	3,482,030
Trimble Corporation	2,274,010	276,630	69,610	466,590	3,116,840
Buchanan Corporation	4,355,960	107,890	1,180	202,970	4,768,130
Nashville City	11,032,190	16,922,200	0	3,393,110	47,245,500
CITY/VILLAGE TOTALS:	201,917,130	187,799,610	174,190	23,443,360	492,621,220

TAX RATES

TAXING DISTRICT	NAMES OF TOWNSHIPS, CITIES AND CORPORATIONS DISTRICT	COUNTY	TOWNSHIP	SCHOOL	TR-COUNTY SCHOOL	MUNICIPAL	TOTAL TAX RATE	REDUCTION FACTOR REAL ESTATE AGRICULTURAL AND RESIDENTIAL	EFFECTIVE RATE REAL ESTATE AGRICULTURAL AND RESIDENTIAL	REDUCTION FACTOR COMMERCIAL, INDUSTRIAL, PUBLIC UTILITY, REAL PROPERTY ONLY	EFFECTIVE RATE COMMERCIAL, INDUSTRIAL, PUBLIC UTILITY, REAL PROPERTY ONLY
A01	ATHENS TOWNSHIP	22.95	6.70	59.91	3.30		92.86	391461	68.907114	370244	67.643443
A02	Athens City	22.95	0.30	59.91	3.30	2.60	89.06	399792	63.454547	369297	54.397190
A03	Alexander Local School	22.95	6.70	36.18	3.30		69.13	294685	48.758423	254537	51.533889
A04	The Plains Fire District	22.95	6.70	59.91	3.30		92.86	391145	66.538234	376732	57.876671
B01	ALEXANDER TOWNSHIP	22.95	6.00	36.18	3.30		68.43	298437	48.009772	254957	50.983299
B02	Albany Corporation	22.95	1.30	36.18	3.30	9.00	72.73	279398	62.629726	247297	54.736904
C01	JAMES TOWNSHIP	22.95	11.90	29.00	3.30		67.15	175611	55.377236	154235	56.101478
C02	Ainsville Corporation	22.95	3.70	29.00	3.30	22.50	81.45	161892	68.263926	157870	68.091476
C03	Trimble Local School	22.95	11.90	34.21	3.30		72.36	197415	68.075081	182042	59.187417

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

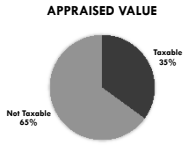
- Agriculture
- Residential
- Commercial
- Mineral
- Industrial
- Utility Real
- Utility Personal



TYPES OF VALUE

	AGR-RES	OTHER	UTILITY REAL	UTILITY PERSONAL	TOTAL
TOWNSHIPS					
Athens Township	75,462,080	5,456,800	112,640	12,397,460	93,378,980
The Plains Fire District	42,004,220	8,321,150	99,500	712,000	51,136,870
Alexander Township	51,559,760	3,240,190	137,300	43,730,820	98,668,070
Ames Township	20,884,030	131,310	0	2,736,880	23,752,220
Bern Township	11,854,660	93,550	0	8,784,980	20,713,190
Canaan Township	31,696,130	1,084,460	0	12,263,050	45,043,640
Carthage Township	24,173,740	379,370	0	6,493,480	31,046,590
Dover Township	32,629,090	3,117,680	170,670	6,815,310	42,732,730
Lee Township	35,584,630	1,905,150	29,180	17,850,020	55,368,980
Lodi Township	26,203,590	233,990	0	3,029,390	29,466,970
Rome Township	21,380,760	406,560	0	2,207,590	23,994,910
Troy Township	33,956,940	1,803,480	0	3,741,820	39,502,240
Trimble Township	20,566,730	329,650	104,840	2,850,860	23,852,080
Waterloo Township	32,058,780	386,920	5,380	4,887,280	37,138,060
York Township	22,089,670	3,190,970	21,150	19,594,960	44,896,750
TOWNSHIP TOTALS:	485,184,840	30,631,240	680,380	147,974,900	664,469,360

ASSESSED VALUE

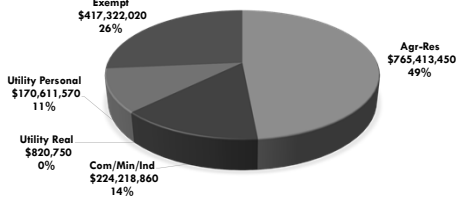


The taxable value shall be that per cent of true value in money, ... the (tax) commissioner by rule establishes, but it shall not exceed thirty-five per cent.
ORC § 5715.01 (B)

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

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2019 ASSESSED (TAXABLE) VALUATION



ATHENS COUNTY ASSESSED VALUATION

The current tax base includes 26% of tax exempt value

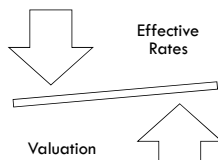
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TAX EQUALIZATION — H.B. 920 (1976)

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



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LET'S TALK ABOUT TAXING DISTRICTS AND RATES

TAXING DISTRICT	NAME OF TOWNSHIPS, CITIES AND CORPORATIONS EXISTING	COUNTY	TOWNSHIP	SCHOOL	THE COUNTY SCHOOL MUNICIPAL	TOTAL TAX RATE	REDUCTION FACTOR AGRICULTURAL AND RESIDENTIAL	REDUCTION FACTOR INDUSTRIAL AND COMMERCIAL	REDUCTION FACTOR UTILITY REAL PROPERTY ONLY	REDUCTION FACTOR COMMERCIAL INDUSTRIAL PROPERTY ONLY	EFFECTIVE RATE PUBLIC UTILITY REAL PROPERTY ONLY	
A01	ATHENS TOWNSHIP	22.95	6.70	63.02	3.30	95.97	378737	59.616893	371570	68.309653	1	
A02	Athens City	22.95	6.70	63.02	3.30	2.60	92.47	398206	56.564191	381043	57.848296	2
A03	Alexander Local School	22.95	6.70	39.88	3.30		88.83	296833	48.454881	230846	51.868732	3
A04	The Plains Fire District	22.95	6.70	63.02	3.30		86.47	378832	51.196803	363643	62.687735	4
B01	ALEXANDER TOWNSHIP	22.95	6.00	35.88	3.30		68.53	299752	47.707714	258774	50.499718	5
B02	Albany Corporation	22.95	6.30	38.88	3.30	9.00	72.43	277372	50.350484	287644	54.509760	6
C01	AMES TOWNSHIP	22.95	11.90	29.00	3.30		67.15	170334	55.356486	172022	55.588706	7
C02	Amesville Corporation	22.95	3.70	29.00	3.30	22.50	81.85	181656	68.283179	164853	68.888793	8
C03	Trimble Local School	22.95	11.90	14.00	3.30		72.15	193891	57.886098	187899	58.309118	9
D01	HEIN TOWNSHIP	22.95	7.60	29.00	3.30		62.85	184800	51.235342	174112	51.303080	10
D02	Vivian Local School	22.95	7.60	38.392	1.80		79.24	190960	57.232822	137783	68.994734	11
E01	CANAWA TOWNSHIP	22.95	7.60	39.08	3.30		82.85	188346	51.132888	188115	58.130961	12
E02	Athens City School	22.95	7.60	63.02	3.30		86.87	372937	60.743599	372085	68.826097	13

IDENTIFYING TAXING DISTRICTS

A	}	A01	ATHENS TOWNSHIP	1. The first letter indicates the Township for the Taxing District
		A02	Athens City	
		A03	Alexander Local School	
		A04	The Plains Fire District	
B	}	B01	ALEXANDER TOWNSHIP	2. The prefix is the same as the first three characters of a parcel number
		B02	Albany Corporation	
C	}	C01	AMES TOWNSHIP	3. Athens County has 36 separate taxing districts
		C02	Amesville Corporation	
		C03	Trimble Local School	

FULL RATES, EFFECTIVE TAX RATES AND VALUES

Dover Township
Chauncey Corporation

TOTAL TAX RATE	REDUCTION FACTOR AGRICULTURAL AND RESIDENTIAL	EFFECTIVE RATE AGRICULTURE	REDUCTION FACTOR INDUSTRIAL PUBLIC UTILITY-REAL PROPERTY ONLY	EFFECTIVE RATE INDUSTRIAL PUBLIC UTILITY-REAL PROPERTY ONLY
64.85	183101	52.720812	188803	62.262784
87.87	308405	61.877368	303972	62.311651
100.47	300327	64.267983	352264	65.077986

Full
100.47
Public Utility

Effective A
64.267983
Residential
Agriculture

Effective B
65.077996
Commercial
Mineral
Industrial
Utility Real

RT 102 – COMPOSITE REDUCTION FACTOR REPORT (TY 2018)

DEC 28 2018 11:14 AM

ATHENS CO., OHIO, OH COUNTY NUMBER 3

COMPOSITE REDUCTION FACTOR REPORT FOR THE TAX YEAR - 2018

PAGE: 1 RT102

STATE ID: 00010 NAME: ATHENS TOWNSHIP

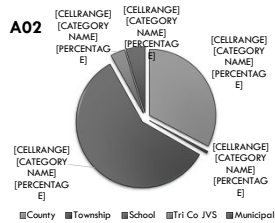
TAXING DISTRICT: 001

TAX AUTHORITY KEY	VA	DESC	TAX RATE	REDUCTION FACTOR	RES/AG CLASS	COMPOSITE FACTOR	EFFECTIVE RATE	NON-RES/AG (OTHER) CLASS	COMPOSITE FACTOR	EFFECTIVE RATE
010101 00 00	00	STREETS	2.00	0.000000		2.000000	0.000000		0.000000	2.000000
010101 00 0201	15	EMF	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 00 0202	14	EMF	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 00 0203	12	EMF	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 00 0204	17	HEALTH	0.50	0.000000		0.500000	0.000000		0.000000	0.500000
010101 00 0205	09	HEALTH	0.50	0.000000		0.500000	0.000000		0.000000	0.500000
010101 00 0206	10	HEALTH	0.40	0.000000		0.400000	0.000000		0.000000	0.400000
010101 00 0207	12	11/17 ROAD	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 00 0208	04	11/17 ROAD	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 00 0209	06	CHILDREN	2.00	0.000000		2.000000	0.000000		0.000000	2.000000
010101 10 1001	00	CHILDREN	2.00	0.000000		2.000000	0.000000		0.000000	2.000000
010101 10 1002	00	CHILDREN	2.00	0.000000		2.000000	0.000000		0.000000	2.000000
010101 10 1003	05	W/CLUB	0.20	0.000000		0.200000	0.000000		0.000000	0.200000
010101 10 1004	00	HEALTH	2.00	0.000000		2.000000	0.000000		0.000000	2.000000
010101 10 1005	10	HEALTH	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 10 1006	14	DEVELOP	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 10 1007	14	DEVELOP	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 10 1008	14	DEVELOP	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 10 1009	14	DEVELOP	1.00	0.000000		1.000000	0.000000		0.000000	1.000000
010101 10 1010	00	HEALTH	0.75	0.000000		0.750000	0.000000		0.000000	0.750000
010101 10 1011	09	HEALTH	0.75	0.000000		0.750000	0.000000		0.000000	0.750000
010101 10 1012	09	HEALTH	0.75	0.000000		0.750000	0.000000		0.000000	0.750000
GRAND TOTAL			22.95			22.950000	18.512439			18.512439

EFFECTIVE RATE DISTRIBUTION – RESIDENTIAL/AGRICULTURE

Distribution	Full Rate	Effective Rate A
County	22.95	18.512439
Township	0.30	0.300000
School	63.02	33.147648
Tri-County JVS	3.30	2.004044
Athens City	2.60	2.600000
Total	92.17	56.564131

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.

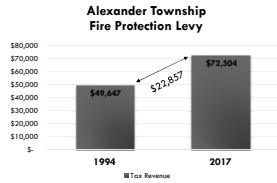
If approved in current calendar year (2019), would be collected and distributed in the following calendar year (2020).

RENEWAL TAX LEVY

A "Renewal" tax levy is not a tax increase.

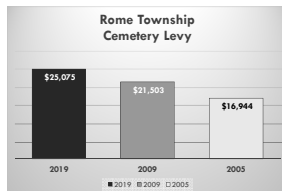
Levies will continue to be calculated based on a reduction factor adjusted to the tax year the levy was originally approved by the voters.

Levies 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:

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

2.50 mills?

$\$45,700,000 \div 1,000 = \$45,700 \times 2.50 \text{ mill} = \$114,250$

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:

$$\$100,000 \div 50,000,000 = 0.002 \times 1000 = 2.00 \text{ Mills}$$

\$250,000 ?

$$\$250,000 \div 50,000,000 = 0.005 \times 1000 = 5.00 \text{ Mills}$$

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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:

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

Tax estimate does not include any rollbacks or tax credits

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QUESTIONS?



THANK YOU!



Jill Thompson
Athens County Auditor

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