

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, November 4, 2019, at 11:01a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: Chief Compliance Officer & Administrator Kate Jacob, County Commissioner Timothy C. Lennon and Deputy Treasurer Donna Borsi.

Also Present: Deputy Auditor Mary Kolcum and Deputy Auditor Rachel Blystone

GENERAL BUSINESS

Approved Minutes:

September 23, 2019

Motioned by Timothy C. Lennon, seconded by Donna Borsi to approve the minutes of September 23, 2019 meeting.

*Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.*

Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39

Motioned by Timothy C. Lennon, seconded by Donna Borsi to remit and/or refund the following 2018 late payment penalties totaling \$988.57 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock: The cause of penalty was a system error from the Auditor's Office.

ABC Bainbridge LLC 02-271600 \$988.57

*Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.*

Motioned by Donna Borsi, seconded by Kate Jacob to remit and/or refund the following 2018 late payment penalties totaling \$28.45 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

Alex Williams 01171 \$28.45

*Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.*

Motioned by Timothy C. Lennon, seconded by Kate Jacob to remit and/or refund the following 2016, 2017, and 2018 payment penalties for 02-420683 totaling \$72.13 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock: Recoupment of owner occupied credit, no penalty per the County Auditor.

*Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.*

Motioned by Donna Borsi, seconded by Timothy C. Lennon to remit and/or refund the following 2018 late payment penalties totaling \$11,537.51 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

OCTOBER BOR 2019		
1. MOORE, CHRISTINE	15-071050	✓ \$65.38
	15-071000	✓ \$3.65
2. MILLER, CRIST	18-090808	✓ \$831.24
	25-190724	✓ \$203.23
3. PURUCZKY, DAVID	11-314000	✓ \$414.16
4. SHAY, DEBRA	23-326412	✓ \$21.01
	23-326414	✓ \$1.44
	23-326413	✓ \$1.44
	23-326411	✓ \$1.10
5. MIKULA, ROBERT	11-380380	✓ \$257.47
6. SUTCLIFFE, JOHN	29-093400	✓ \$267.69
7. SWEET, RANDAL	16-040500	✓ \$125.99
	16-020100	\$115.69
8. RIDER, JAMES/BETHANY	12-076800	\$20.55
	12-090170	\$141.09 ✓
9. BARRETT, RICHARD	01-117370	\$207.04
10. SKINNER, ALAN/IOLA	23-298400	\$125.18 ✓
		\$262.88 ✓
	23-298700	✓ \$37.08
		✓ \$77.87
	23-298600	✓ \$233.30
		✓ \$489.93
11. DROZDOWSKI, JAMES	02-420097	✓ \$562.68
12. TARTAGLIA, LOUIS	26-191360	✓ \$280.78
13. MALECKAR, MICHAEL	02-019170	✓ \$192.62
14. SHIVELY NELSON/BETH	02-421147	\$165.24
15. MOLLOHAN, LISA	01-117449	\$188.15
16. IANIRO, LYDIA	21-078400	\$105.76
	21-084430	\$1,326.51
17. IANIRO, PETE	21-176586	\$330.56
18. VILLERS, DENISE	25-190780	\$29.66
19. KOCIS, DAVID/ANGEL	26-214258	✓ \$677.01
20. SINGER/KENDALL SMITH, ANDREA/N	32-074360	\$275.64
21. CRARY, JONATHAN	01-025860	\$219.80
22. WEAVER, ELLEN LUEBBERS	29-107424	\$466.49
23. RIBIC, MILAN/BREDA	11-213700	\$248.81
24. HIFFLINGER, AMANDA	22-021950	\$407.37
25. KUBIAK, RYAN & TABITA	11-300700	\$682.43
26. LAZAR, ANDREW/ANDREA	01-063540	\$287.75
27. BURWELL, BRIAN/LAURA	23-123590	\$203.51
29. TIBER, STEPHEN	01-053200	982.33
		\$11,537.51
28. VOINOVICH, CHRISTINE	02-420683	\$72.13
WE REMOVED THE OWNER OCCUPIED CREDIT FOR 2016, 2017, AND 2018 TAX YEARS		
BECAUSE THEY ARE LIVING PRIMARILY IN FLORIDA, PER CHUCK THE INTEREST TO BE		
REMITTED BACK NEEDED TO GO THROUGH BOR.		

Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.

Manufactured Homes to be Removed from Tax List and Duplicate

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

The owner is not able to be located

The home has been removed from the mobile home park

The home is in an unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the county treasurer and county prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the county auditor, who will strike the item from the list.

The County Treasurer has certified that each of these items is uncollectible.

01465	Homes In Ohio Inc	17748 Rock Creek Rd Lot 70	\$590.21	M.H. removed from park per Chris Greenawalt 8/15/16
01856	Homes In Ohio Inc	17748 Rock Creek Rd Lot 133	\$188.16	M.H. removed from park/lot vacant per Chris Greenawalt 11/1/16
01866	Homes In Ohio Inc	17748 Rock Creek Rd Lot 49	\$188.16	M.H. removed from park/lot vacant per Chris Greenawalt 11/1/16
01867	Homes In Ohio Inc	17748 Rock Creek Rd Lot 90	\$324.12	M.H. removed from park per Chris Greenawalt 8/20/15
01869	Homes In Ohio Inc	17748 Rock Creek Rd Lot 29	\$1,171.28	M.H. removed from park per Chris Greenawalt 10/21/16
01894	Homes In Ohio Inc	17748 Rock Creek Rd Lot 52	\$237.72	M.H. removed from park/lot vacant per Chris Greenawalt 8/20/15
01950	Homes In Ohio Inc	17748 Rock Creek Rd Lot 33	\$381.51	lot vacant per Chris Greenawalt 8/20/15
Totaling:			\$3,081.16	

Motioned by Donna Borsi, seconded by Kate Jacob to remit the delinquent taxes totaling \$3,081.16.

Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.

Motioned by Timothy C. Lennon, seconded by Donna Borsi to remit delinquent taxes on registration number 00918 located at address 12860 Mayfield Rd Lot 005 in the amount of \$259.33 due to home fire.

Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.

CNC Holdings LLC

Motioned by Donna Borsi, seconded by Kate Jacob to approve the correction of the applied abatement on Parcel No. 25-147521 due to clerical error, resulting back taxing the owner a total of \$21,109.61 for tax years 2017 and 2018, based upon the recommendation of the County Auditor Charles E. Walder: No interest or penalty per County Auditor.

Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.
Motion carried.

Tax Year 2019 Real Property Abstract

Motioned by Timothy C. Lennon, seconded by Donna Borsi to approve Geauga County’s 2019 Abstract of Real Property in the aggregate amount of \$3,127,661,410 as prepared by the Geauga County Auditor and to submit it to the Ohio Department of Taxation for approval.

I hereby certify that the valuations for the 2019 Abstract of Real Property are:

2018 Abstract	\$ 3,095,309,030
Destroyed or Demolished Buildings/BOR/	
Change from or to Real/Reclassified	1,449,610
Property/Omitted Property/Annexation	
Miscellaneous	86,120
Changes in Minerals (Oil & Gas)	(1,261,410)
New Construction	30,566,370

Changes in Exempt Property	42,850
C.A.U.V. Loss & Recoupment	(2,023,180)
Tax Year 2018 Annual Equalization	<u>3,492,020</u>
Total 2019 Real Property Value	3,127,661,410

The above figures are the true and exact figures from DTE Form 93 for the 2019 tax year.

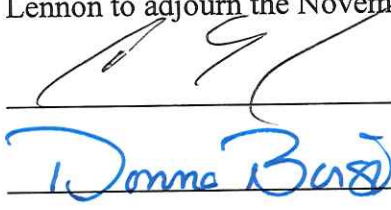
Also included in this approval in Geauga County's Abstract:

Exempted Real Property Abstract consisting of 2,322 parcels with a total value of \$270,590,290 and the Abstract of Values of land taxed according to the Current Agricultural Use Value consisting of 2,936 parcels with a total CAUV value of \$31,038,333.

Voice vote, three ayes. Timothy C. Lennon, Kate Jacob, and Donna Borsi.

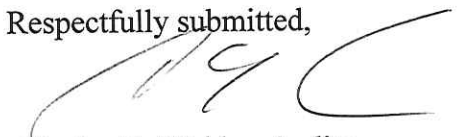
Motion carried.

Being no further business to conduct it was moved by Kate Jacob, seconded by Timothy C. Lennon to adjourn the November 4, 2019 BOR meeting at 11:09 a.m.



Donna Borsi

Respectfully submitted,


Charles E. Walder, Auditor

Secretary/Board of Revision