

*Geauga County, Ohio  
Popular Annual Financial Report*



*For the Year Ended December 31, 2019*

# Popular Annual Financial Report For the Year Ended December 31, 2019

## Table of Contents

	<u>Page</u>
Letter to the Citizens of Geauga County _____	1
Geauga County Profile and Award _____	2
Population Graph & Employment Rate Graph _____	3
Financial Activity Statement _____	4
Where the Money Comes From & Where the Money Goes _____	6
Investments/Investment Earnings/Sales Tax Receipts _____	7
Financial Position Statement _____	8
Debt Administration _____	9
Geauga County Auditor's Office _____	10
Geauga County Development _____	11
Current Property Tax Rate and Usage _____	12
Real Estate Rates of Taxation _____	13
How to Compute Your Tax Bill _____	14
What's New for 2020 _____	15
Geauga County Elected Officials _____	16
Geauga County Government Extensions _____	17

Artwork on the cover was drawn by The Maple Palette, a local art studio. Pictured on the front cover is the Chardon Township Town Hall.

Prepared By:  
Ronald H. Leyde  
Chief Deputy Auditor


To the Citizens of Geauga County

As Geauga County’s Chief Financial Officer, I am pleased to present our twenty-fifth annual Popular Annual Financial Report for the year ending December 31, 2019.

The sole purpose of the report is to make the government of Geauga County more accountable to you, the citizens of the County. What services does the County provide? How has Geauga County used your tax dollars? What are the current and future plans of Geauga County Government? The publication of this report increases our accountability to the public by presenting an overview of the County’s economy, its finances, its resources, the use of taxpayer dollars and plans for the future. Since our goal is to produce a meaningful document at the lowest possible cost, we did not reproduce the financial statements as they appear in the Comprehensive Annual Financial Report (CAFR).


The CAFR is an almost 300 page report comprised of detailed financial statements, notes, schedules, and statistical information. It was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio’s office, receiving an unmodified opinion. An unmodified opinion is given when the auditor can state that the financial statements are accurately and fairly presented. The Citizens Financial Report (PAFR), however, is unaudited and presented on a GAAP basis. The major difference between these reports is that the PAFR is less detailed, does not include component units, as well as full disclosure of all material financial and non-financial events in the notes to the financial statements. Individuals who desire to review more detailed financial statements and the full disclosure GAAP basis accounting information should refer to the County’s CAFR, which is available from the County Auditor’s Office and on-line.

As we all have an interest in the operation of our County Government, I welcome any comments or suggestions concerning this report or any other aspects of Geauga County Government.

Sincerely,  
  
Charles E. Walder  
Gauga County Auditor



Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2019

*The more detailed Comprehensive Annual Financial Report (CAFR) along with this Citizens Financial Report (PAFR) can be obtained at the Geauga County Auditor’s website:*  
<http://www.auditor.co.geauga.oh.us/Fiscal/Annual-Reports>  
*or by visiting our offices on Main Street in Chardon, Ohio.*

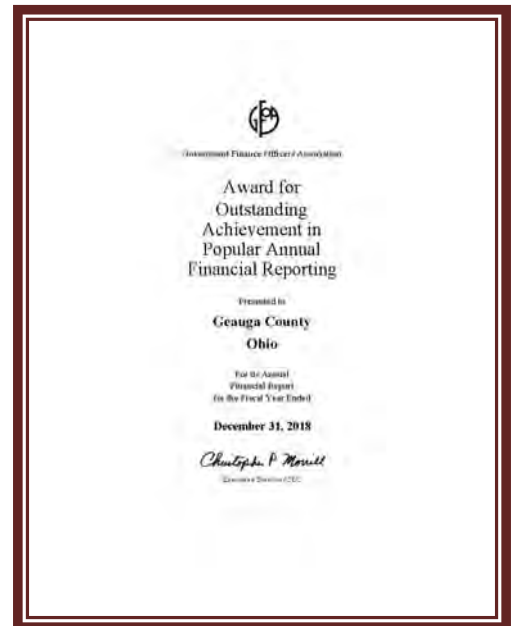
# Geauga County, Ohio



Geauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Geauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, the first settlement in Geauga County was founded at present-day Burton by three Connecticut families. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and county seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

Geauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 408 square miles. The County is served by four U.S. Highways extending nearly 57 miles in the County and twelve state highways extending almost 138 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon.

*The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Geauga County for its report for the fiscal year ended December 31, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitted to the GFOA.*



# Geauga County Facts and Figures



County Seat .....	Chardon, Ohio
Population Density.....	229.5 per square mile
Per Capita Personal Income .....	\$69,411 (Ranks #2 in the State of Ohio)
Median Household Income (2017) .....	\$77,104
Average Home Sales Price .....	\$292,540
Median Home Value .....	\$202,200
Proximity to Cleveland .....	14 miles (from Western edge)
Largest Employment Sector .....	Manufacturing

Source: US Census and Geauga County Auditor

## Population

Geauga County has increased .28% in population since 2010.  
 Source: Ohio Department of Development



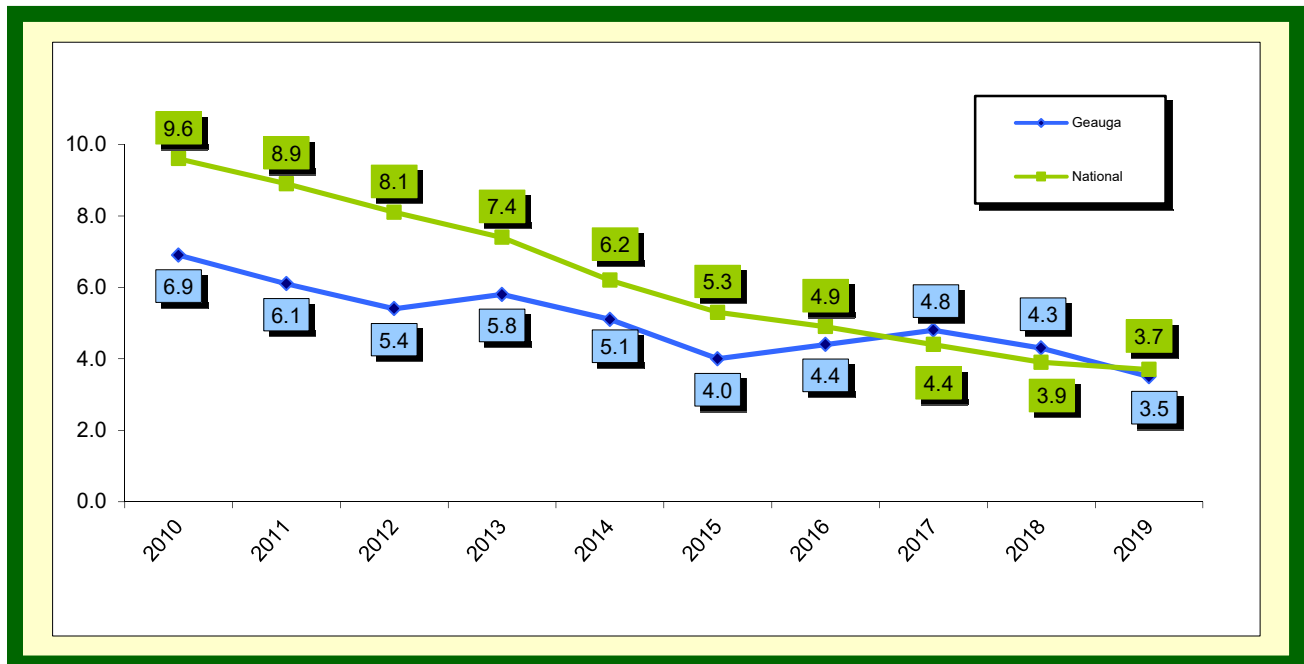
## Geauga's Largest Employers

Employer	Number of Employees
University Hospital Health	1,606
Kraftmaid Cabinetry/Masco	1,339
WalMart (a)	816
Geauga County Government	809
Great Lakes Cheese	703
Kenston LSD	626
Chardon LSD	587
The HC Companies	543
Giant Eagle (a)	496
West Geauga LSD	419

Data as of December 31, 2019  
 as reported by entity  
 (a) includes all Geauga locations

## Average Unemployment Rates Geauga County, Ohio

Source: Ohio Labor Market Information



# Financial Activity Statement

## Summary

The Financial Activity Statement, known in accounting terms as the “Income Statement,” is designed to provide record of the money received and spent during the year summarized on a GAAP Basis. Explanations of specific resources and services are provided on the following page.

## Financial Activity Statement

For the year ended December 31, 2019

Geauga County, Ohio

<u>Resources Taken In</u>	2019	2018	2017
Property Taxes	\$33,133,451	\$33,163,571	\$32,646,760
Sales Tax	16,349,765	15,522,749	15,249,998
Charges for Services & Operating Assessments	18,782,263	18,135,322	17,788,084
Operating Grants, Contributions, and Interest	27,773,959	25,069,219	22,971,699
Capital Grants and Contributions	663,957	2,107,121	1,491,111
Grants and Entitlements not Restricted			
to Specific Programs	3,243,524	3,154,240	2,989,755
Gain on Sale of Capital Assets	2,147,993		
Interest	2,361,091	1,170,106	717,103
Other Revenue	3,424,623	3,705,519	3,111,244
<b>Total Revenues and Resources</b>	<b>\$107,880,626</b>	<b>\$102,027,847</b>	<b>\$96,965,754</b>
<u>Services Provided</u>			
Legislative & Executive	\$16,981,635	\$15,407,884	\$15,161,798
Judicial	7,422,516	6,513,173	7,208,392
Public Safety	20,479,700	17,589,780	18,189,588
Public Works	10,514,839	7,821,794	11,436,470
Health	8,528,698	6,995,557	7,218,983
Human Services	34,053,097	33,057,209	34,011,800
Economic Development & Assistance	15,249		
Interest and Fiscal Charges	22,095	27,278	41,953
Water and Sewer	9,953,186	9,698,214	8,017,741
<b>Total Expenses &amp; Services</b>	<b>\$107,971,015</b>	<b>\$97,110,889</b>	<b>\$101,286,725</b>
<b>Revenues &amp; Resources Over (Under)</b>			
<b>Expenses &amp; Services</b>	<b>(\$90,389)</b>	<b>\$4,916,958</b>	<b>(\$4,320,971)</b>

## Points of Interest in the Activity Statement

In total, revenues increased by \$5,852,779 or 5.74% over the previous year. This is mainly the result of an increase in Sales Tax collections, grants received, and interest revenue.

Expenses increased \$10,860,126 or 11.18%. The largest increases were Public Safety expenses up \$2,889,920 or 16.43% mainly due to the annual pension expense for their proportionate share and increase in the use of the 800 Communication Systems. Public Works increased \$2,693,045 or 34.43% due to increased road projects following 2018's low year. The only expense decrease was for Interest and Fiscal Charges totaling \$5,183 or 19.00% lower than the previous year.

Overall, Expenses outpaced Revenues by \$90,389.

# County Resources

There are various sources of revenue coming into the County to help finance the services provided by all of the County Departments. They include the following revenue types:

*Readers of the Financial Activity Statement should keep in mind that this statement is summarized. Those desiring to review more detailed GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for 2019.*

**Taxes** are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

**Charges for Services** are the combined resources of various County departments and agencies for fees paid to them by the public.

**Licenses and Permits** are the revenues derived from selling these items.

**Fines and Forfeitures** are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including seized property.

**Intergovernmental** are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

**Special Assessments** are amounts levied on Real Estate Tax bills by the County and other governments for providing improvements.

**Interest** is the earnings of the County Treasurer's investments.

**Water & Sewer** are revenues received by the Water Resources Department for fees paid to them by the public.

**Other Revenues** are those revenues received that do not fit into the other designated categories.

# Services Provided

Services provided are the amounts spent in order to provide services to citizens. Services provided include:

**Legislative & Executive** expenditures are the expenses incurred for administrative offices including the Commissioners, Board of Elections, Auditor, Treasurer, Prosecutor, ADP Board and Recorder.

**Judicial** expenditures reflect the costs of administering justice through the Geauga County Courts.

**Public Safety** expenditures reflect the costs of the Sheriff, Coroner, Building Department, Emergency Services, and other Public Safety programs.

**Public Works** expenditures reflect the costs incurred by the County Engineer, the Ditch Maintenance Fund, and the Geauga/Portage Juvenile Detention Facility addition.

**Health** expenditures reflect the cost to maintain public health. These expenses do not include those of the Health District.

**Human Services** expenditures relate to the costs of the Human Services Department, the Board of Mental Retardation, Transportation, County Home and Aging departments.

**Interest and Fiscal Charges** expenditures relate to the costs associated with paying debt owed by the County.

**Water & Sewer** are the costs associated with operating the Water Resources Department.

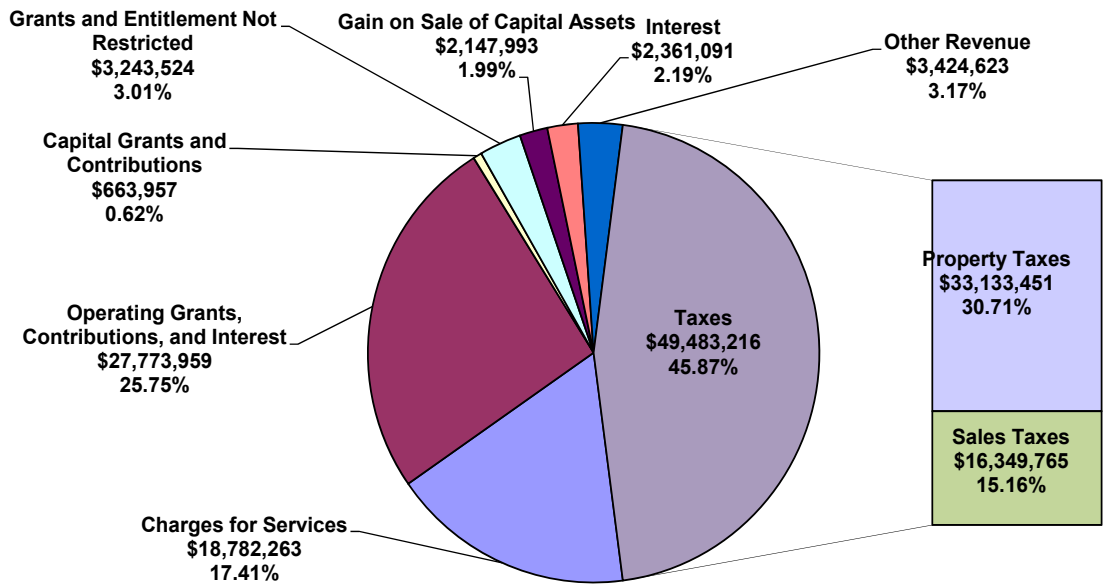
**Economic Development & Assistance** expenditures reflect costs associated with the Revolving Loans program as well as Farmland Preservation.

*A more detailed comprehensive annual financial report can be obtained at the Geauga County Auditor's website: <http://www.auditor.co.geauga.oh.us/Fiscal/Annual-Reports>, by contacting our office directly at 440-279-1600, or visiting our offices on Main St. in Chardon.*

# Where the Money Comes From

## Resources Received

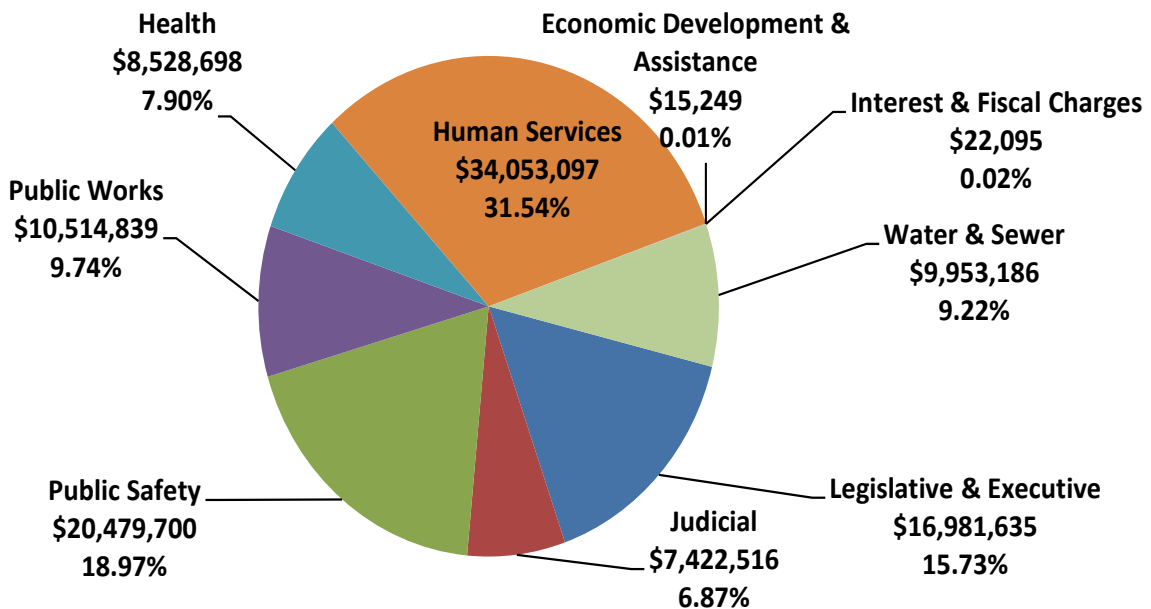
2019 County Revenues - \$107,880,626



# Where the Money Goes

## Services Provided

2019 County Expenses – \$107,971,015



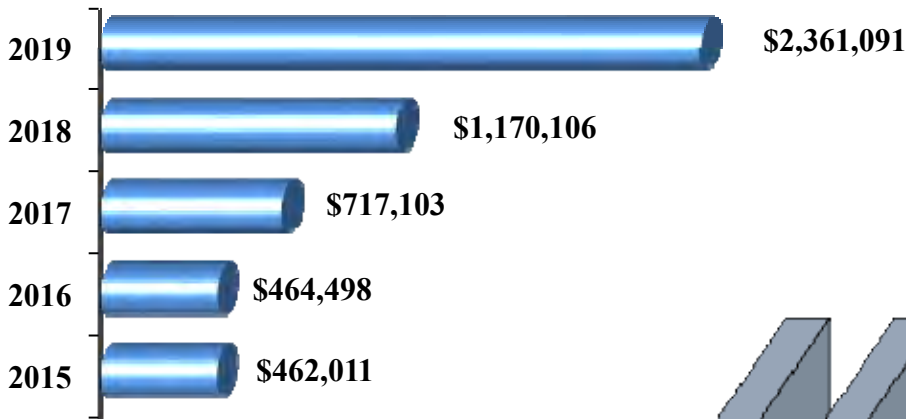


# Investments

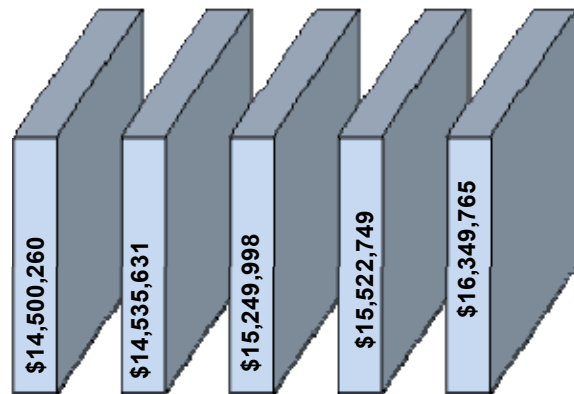
This summary provides analysis of the different types of investments carried by the County as of December 31, 2019. "Market Value" refers to the amount the County could receive if it sold the investment.

Investments	Market Value
Federal Home Loan Bank Notes	\$6,971,456
Federal Home Loan Mortgage Corporation Notes	20,198,281
Federal Farm Credit Bank Notes	6,478,352
Commercial Paper	18,000,000
Municipal Securities	3,469,160
Federal National Mortgage Association Notes	8,081,065
Obligation Mutual Fund	91,337
<b>Total</b>	<b>\$63,289,651</b>

# Investment Earnings



Investment earnings represent the amount of investment income earned based on market value, by the Governmental Funds of the County.



# Sales Tax Receipts

Geauga County's current sales tax rate is 6.75%.

(\*Ohio – 5.75%, Geauga – 1.0%)

\*Effective September 1, 2013 Ohio Sales tax increased from 5.5% to 5.75% due to HB 59.

2015 2016 2017 2018 2019

# Statement of Net Position

December 31, 2019

Geauga County, Ohio

## Summary

The Statement of Net Position, known in accounting terms as the “Balance Sheet”, is designed to provide a picture of the County’s Financial Position as of the end of the year. This report is a Government-wide statement comprising all of the Primary Government’s activities. Explanations of specific accounts are as follows by where they appear in the financial position statement.

### Assets

**Cash** is comprised of cash and investments held in the County Treasury.

**Receivables** represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

**Property & Equipment** represents the furniture, equipment, vehicles, land, buildings and water and sewer plants which provide for an economic benefit of greater than one year.

**Deferred Outflows of Resources** represent the difference between the carrying value of refunded debt and its reacquisition price as well as a portion of the calculation of net pension liability.

### Liabilities

**Amounts Owed to Employees and Vendors** are those items that the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

**Long Term Debt** represents the amount of debt that the County has issued and still owes. This debt does not have to be paid off in one year; rather the County makes monthly or yearly debt payments on these amounts.

**Deferred Inflows of Resources** represent an acquisition of resources that apply to a future period and will not be recognized as revenue until that time as well as a portion of the calculation of the net pension liability.

Assets	2019	2018	2017
Cash	\$68,921,941	\$54,518,865	\$46,174,093
Receivables	57,517,517	55,945,621	55,013,538
Property & Equipment	214,586,954	218,468,902	218,366,951
Other Assets	596,174	674,182	376,989
<b>Total Assets</b>	<b>\$341,622,586</b>	<b>\$329,607,570</b>	<b>\$319,931,571</b>
<b>Deferred Outflows</b>	<b>\$22,304,951</b>	<b>\$11,794,384</b>	<b>\$22,869,416</b>
<b>Liabilities</b>			
Amounts Owed to Employees and Vendors	\$5,118,964	\$4,238,091	\$3,582,785
Notes Payable	0	0	0
Long Term Liabilities	113,892,423	82,105,823	76,341,837
Other Liabilities	41,985	43,597	44,727
<b>Total Liabilities</b>	<b>\$119,053,372</b>	<b>\$86,387,511</b>	<b>\$79,969,349</b>
<b>Deferred Inflows</b>	<b>\$34,199,266</b>	<b>\$44,249,155</b>	<b>\$31,626,678</b>
<b>Net Position</b>	<b>\$210,674,899</b>	<b>\$210,765,288</b>	<b>\$231,204,960</b>

## Net Position

This amount represents the difference between the assets of the County and the liabilities that it must pay. The amount provides the net worth of the County.

In total, Assets and Deferred Outflows exceeded Liabilities and Deferred Inflows by \$210,674,899 which is a decrease of \$90,389 or 0.04% from last year.

Assets and Deferred Outflows increased by \$10,510,567 or 89.12%. Liabilities and Deferred Inflows decreased \$10,049,889 or 22.71%. The increase in Assets and Deferred Outflows is largely due to the County saving money for a new County Office Complex to centralize offices to better serve the residents.

*Readers of the Statement of Net Position should keep in mind that this is a summarized statement and those desiring to review a detailed version should refer to the County’s Comprehensive Annual Financial Report for 2019*

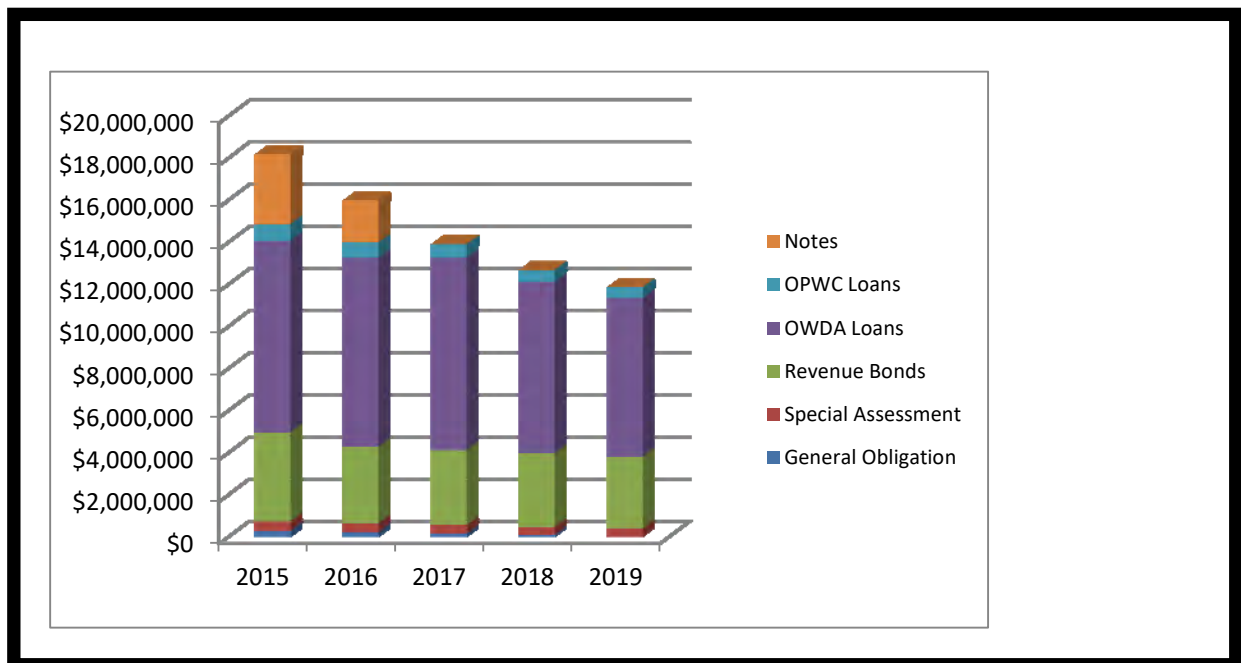
# Debt Administration

Moody's Rating for Geauga County Notes is Aa1 which signifies obligations of high quality and low credit risk.

	Balance 12/31/2018	Additions	Deletions	Balance at 12/31/19
General Obligation	65,000	0	65,000	0
Special Assessment	377,300	0	21,855	355,445
Revenue Bonds	3,503,500	0	71,800	3,431,700
OWDA Loans	8,134,554	628,118	1,221,795	7,540,877
OPWC Loans	577,880	0	69,721	508,159
Notes	0	0	0	0
<b>Total Debt</b>	<b>12,658,234</b>	<b>628,118</b>	<b>1,450,171</b>	<b>11,836,181</b>

## Debt Outstanding Trend Analysis

	2015	2016	2017	2018	2019
General Obligation	260,000	195,000	130,000	65,000	0
Special Assessment	438,811	418,949	398,456	377,300	355,445
Revenue Bonds	4,245,500	3,632,900	3,569,500	3,503,500	3,431,700
OWDA Loans	9,108,661	8,985,990	9,132,656	8,134,554	7,540,877
OPWC Loans	787,036	717,317	647,599	577,880	508,159
Notes	3,300,000	2,000,000	0	0	0
<b>Total Debt</b>	<b>18,140,008</b>	<b>15,950,156</b>	<b>13,878,211</b>	<b>12,658,234</b>	<b>11,836,181</b>



# Geauga County Auditor's Office

The State of Ohio law places more responsibility upon the County Auditor than any other County Official. As your County Auditor, Charles E. Walder's job is to see that the funds of Geauga County are spent legally and that tax revenues are distributed properly to each public entity. Here are a few of the responsibilities.

## GENERAL ACCOUNTING

### Administration and Distribution of Tax Revenues

The County Auditor is the Chief Fiscal Officer of Geauga County. It is his responsibility to account for over 90 million dollars received each year by the County and to issue warrants (checks) in payment for all County obligations, including the distribution of tax dollars to Geauga County itself and to its sixteen (16) townships, four (4) villages, one (1) city, six (6) school districts and two (2) library systems as well as other County agencies. These distributions include motor vehicle license fees, gasoline taxes, estate taxes, fines, and local government funds as well as real estate and personal property taxes.

### Accounting for All County Funds

The Auditor's General Accounting Department keeps the official record of all money received, available, and spent by the County. A detailed Comprehensive Annual Financial Report (CAFR) covering all revenues and expenses of the County, by fund, is prepared under the requirements of the Bureau of Inspection and Supervision of Public Offices (State Auditor's Office) and is available for public inspection. The Auditor's Office has been awarded the Certificate of Achievement for Excellence in Financial Reporting on the CAFR for each year since 1989. This award has benefitted the County's bond rating and financial reporting. Geauga County's bond rating achieved Aa1 status in 2011, which has benefitted the County with lower interest rates on debt. The Popular Annual Financial Report (PAFR) was established in 1996 to present the CAFR in a condensed version with general terms, including charts and graphs. This report is also available to the public.

### Administration of the County Payroll

It is also the Auditor's responsibility to serve as the paymaster for the over eight hundred (800) County employees on a bi-weekly payroll, of which almost all utilize direct deposit.

## REAL ESTATE ASSESSMENT

Geauga County has more than 52,000 separate parcels of Real Property. It is the duty of the County Auditor's Office to assure that every parcel of land and the buildings thereon are fairly and uniformly appraised and then assessed for tax purposes.

A general reappraisal of all Real Property is mandated by Ohio Law every six (6) years with an update during the third year after the appraisal. The most recent reappraisal was completed in 2017 and we are preparing for an update in 2020.

A detailed record of the appraisal of each parcel (Property Record Card) in the County is maintained in the County Auditor's Office and is available for public inspection.

## WEIGHTS AND MEASURES

The County Auditor is the Sealer of Weights and Measures for Geauga County, thus protecting the general public from the possible loss that may occur from faulty measuring devices such as scales and pumps. He is charged with the responsibility of insuring that all State Laws relating to weights and measures are strictly enforced. One method is to perform "spot checks" on prepackaged items to test the weight of the contents.

## LICENSING

The Auditor's Office is the County Office responsible for the issuance of licenses for dogs, kennels, vendors, and cigarettes.

## HOMESTEAD EXEMPTION AND PROPERTY TAX ROLLBACK

Homestead Exemptions and Property Tax Rollbacks are forms of property tax relief. Every property owner in the County receives the ten percent (10%) rollback on real estate taxes which became law several years ago when the State income tax was enacted. Senior citizens and those permanently disabled are eligible to receive the Homestead Exemption (reduction in real estate taxes). This reduction in taxes for the Homestead Exemption is in addition to the Property Tax Rollback. Homestead Exemption Applications are available in the Auditor's Office or on the website.

## SPECIAL ASSESSMENTS

Special Assessments are not real estate taxes, but are included as a separate line item on the real estate tax bill. These include such items as ditch assessments, street paving, street lighting, sidewalks, and sewer or water lines. The auditor is required by law to keep an accounting of these Special Assessments, to place them on the tax duplicate as a separate item, and to return the money collected to the village, township or County Office which levied the assessment.

# Geauga County Development

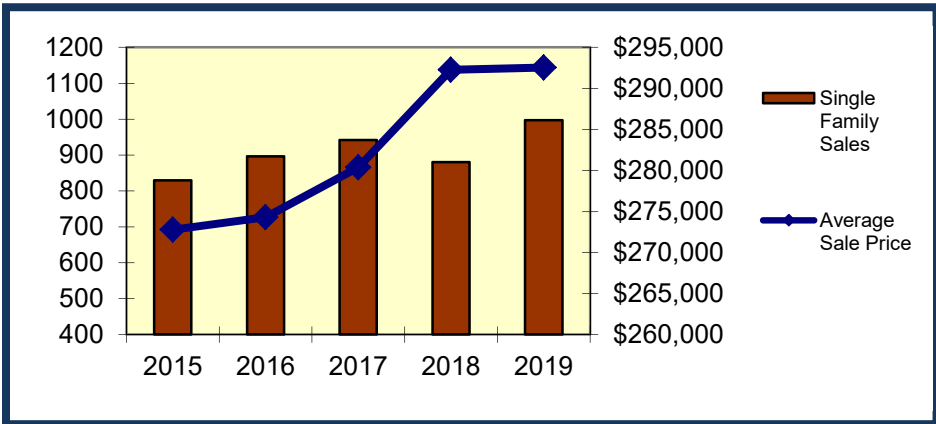
The Real Estate market in Geauga County continues to be strong in 2019. Although there were less new homes built, the number of existing home sales were up 13.2% with a total sales amount of \$291,662,400. During 2019 the following sample of events contributed to the overall growth of the county:

- 22 new homes totaling almost \$11.5 million in market value was added to the tax duplicate in Bainbridge Township.
- 8 new homes totaling over \$2.6 million in market value was added to the tax duplicate in the City of Chardon.
- 8 new homes totaling over \$4.4 million in market value was added to the tax duplicate in Russell Township.
- 9 new homes totaling over \$2.9 million in market value was added to the tax duplicate in Hambden Township.

*Geauga County is home to the top two safest cities in Ohio according to the National Council for Home Safety and Security. Russell Township and Chester Township are 1 and 2, respectively, for the ranking released in 2017. The list evaluates all communities (cities, towns, villages, townships) in the State of Ohio with a population of over 5,000 residents. Population data, internal research of the NCHSS, and FBI Uniform Crime Report statistics such as reported violent crimes and property crimes are factored to rank the "cities".*

New Construction is still on the rise in Geauga County. However, according to Geauga County Auditor's Office statistics, there are still 93,278 acres under the Current Agricultural Use Valuation (CAUV) or Forestry Programs. This accounts for about 36% of the land in Geauga County.

## Single Family Home Sales



Overall from year 2018 to 2019, total real estate market valuation of Geauga County increased by \$87,332,490 due to new construction.

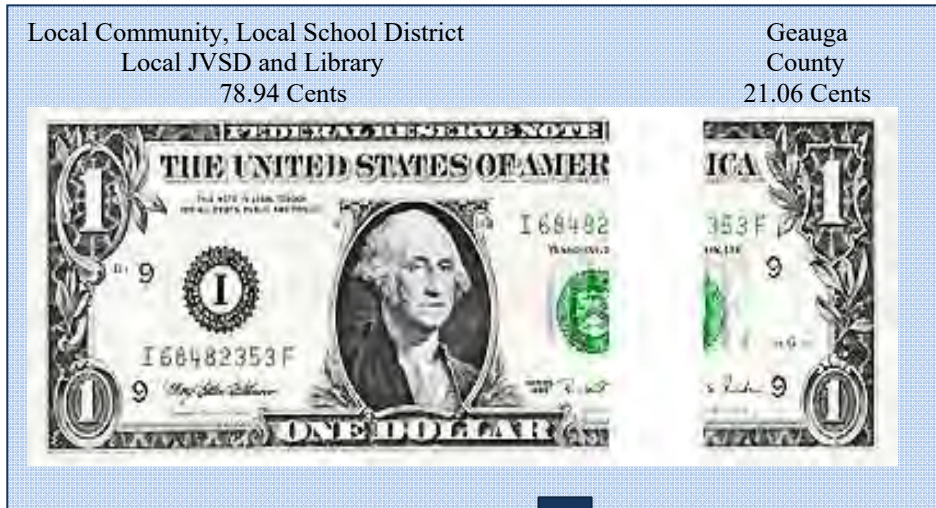
There was a total of 111 new homes completed adding just under \$45 million to the County's tax duplicate.

In 2019, there were 997 single family homes sold with an average sale price of \$292,540. Bainbridge Township led the county with 171 homes sold.

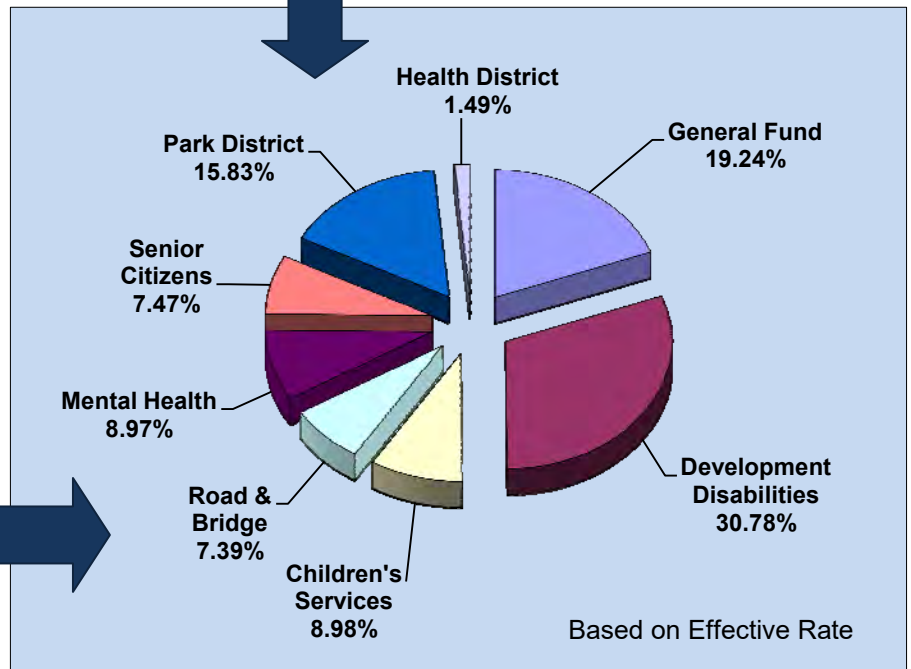


# Current Property Tax Rate and Usage

In Geauga County, for every one dollar in property tax that a homeowner paid in 2019, on the average 21.06 cents was used to fund County programs. The local community, the local school district, JVS, and Library use the remaining 78.94 cents. For a detailed list of tax rates and how you can calculate your tax bill, turn to pages 14-15. The dollar graphically depicts this percentage allocation to the County compared to the other overlapping entities.



<u>Tax Levy County Fund</u>	<u>Full Millage</u>
General Fund	2.50
Developmental Disabilities	4.30
Children's Services	1.20
Road and Bridge	2.50
Mental Health	1.20
Senior Citizens	1.00
Park District	2.70
Health District Levy	.20



Of the 21.06 cents of every property tax dollar paid by County homeowners for County purposes, the proceeds are allocated in the above manner as directed by the vote of County Residents. The General Fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

## Geauga County Rates of Taxation for Tax Year 2018 (2019 Collection)

LOCAL TAXING DISTRICT	Effective Agri/Resid	Tax Rates		Full Tax Rates								
		Other		Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Library	Total 2018	Previous Year
01. Auburn Twp-Kenston LSD	70.348835	81.287802		15.60	11.50	90.33	1.50			2.50	121.43	121.43
02. Bainbridge Twp-Kenston LSD	76.922587	90.379769		15.60	27.60	90.33	1.50			2.50	137.53	137.53
03. Bainbridge Twp-Chagrin Falls EVSD	92.572788	106.424605		15.60	27.60	124.10				2.50	169.80	169.80
04. Burton Twp-Berkshire LSD	50.870433	54.634882		15.60	10.35	55.95	1.50			1.70	85.10	81.45
05. Burton Village-Berkshire LSD	52.216486	56.351333		15.60		55.95	1.50		12.00	1.70	86.75	83.10
06. Chardon Twp-Chardon LSD	65.481680	76.931455		15.60	8.20	80.68	1.50			2.50	108.48	104.33
07. Chardon Twp-Riverside LSD	61.371649	65.310533		15.60	8.20	60.45	1.50	4.90		2.50	93.15	93.33
08. Chardon Twp-Kirtland LSD	63.702477	65.122298		15.60	8.20	75.96	1.50			1.00	102.26	103.45
09. Chardon Twp-Mentor EVSD	60.813615	72.223965		15.60	8.20	81.30				2.00	107.10	107.60
10. City of Chardon-Chardon LSD	66.070536	78.346087		15.60		80.68	1.50		12.00	2.50	112.28	108.38
11. Chester Twp-West Geauga LSD	60.497746	63.057992		15.60	18.97	52.33		.20		2.50	89.60	91.23
12. Claridon Twp-Berkshire LSD	50.933859	54.653925		15.60	11.45	55.95	1.50			1.70	86.20	77.85
13. Claridon Twp-Chardon LSD	67.422426	78.863451		15.60	11.45	80.68	1.50			2.50	111.73	103.13
14. Aquilla Village-Chardon LSD	71.143290	86.403735		15.60	7.55	80.68	1.50		10.50	2.50	118.33	111.13
15. Hambden Twp-Chardon LSD	66.865104	78.601000		15.60	10.35	80.68	1.50			2.50	110.63	106.73
16. Huntsburg Twp-Cardinal LSD	56.508851	65.571160		15.60	9.00	60.62	1.50			2.50	89.22	89.21
17. Huntsburg Twp-Berkshire LSD	50.358545	53.645040		15.60	9.00	55.95	1.50			2.50	84.55	80.90
18. Middlefield Twp-Cardinal LSD	61.220939	70.747489		15.60	9.60	60.62	1.50	3.80		2.50	93.62	91.11
19. Middlefield Village-Cardinal LSD	57.607160	67.409193		15.60		60.62	1.50	3.80	6.45	2.50	90.47	90.46
20. Montville Twp-Berkshire LSD	50.221901	53.776828		15.60	9.90	55.95	1.50			2.50	85.45	81.80
21. Munson Twp-Chardon LSD	68.494486	80.830521		15.60	13.90	80.68	1.50			2.50	114.18	110.28
22. Munson Twp-West Geauga LSD	57.542986	60.585436		15.60	13.90	52.33		.20		2.50	84.53	84.66
23. Newbury Twp-Newbury LSD	68.532043	71.449511		15.60	7.90	73.63	1.50			2.50	101.13	101.30
24. Newbury Twp-Kenston LSD	66.933150	77.845948		15.60	7.90	90.33	1.50			2.50	117.83	117.83
25. Parkman Twp-Cardinal LSD	57.644517	67.857478		15.60	10.80	60.62	1.50			2.50	91.02	91.01
26. Russell Twp-West Geauga LSD	67.284717	71.728753		15.60	27.10	52.33		.20		2.50	97.73	97.86
27. Hunting Valley/W. Geauga LSD	54.717038	56.690966		15.60		52.33		.20	8.10	2.50	78.73	78.86
28. Russell Twp-Chagrin Falls EVSD	95.486820	109.215565		15.60	27.10	124.10				2.50	169.30	169.30
29. S Russell Village-Chagrin Falls EVSD	83.552413	95.305393		15.60		124.10			13.45	2.50	155.65	155.65
30. Thompson Twp-Berkshire LSD	52.030849	56.236602		15.60	12.50	55.95	1.50			2.50	88.05	84.40
31. Thompson Twp-Madison LSD	59.018037	65.778731		15.60	12.50	60.53	1.50	4.90			95.03	95.69
32. Troy Twp-Berkshire LSD	50.475667	53.587948		15.60	12.50	55.95	1.50			1.70	87.25	83.60
33. Troy Twp-Cardinal LSD	57.391899	66.308912		15.60	12.50	60.62	1.50			2.50	92.72	92.71

The Auditor's Office is frequently asked questions about the calculations of Real Estate tax bills. Many of the questions arise due to the complexity of the calculations brought about by both past and present law changes such as House Bill 920 credit, the 2 1/2 percent reduction enacted in 1979, now known as the Owner Occupancy Credit, the 10 percent rollback reduction, now known as the Non-Business Credit, the homestead exemption and others. The following example was developed to help taxpayers understand the calculation and the various factors that are used to calculate the actual tax that is paid on real property.

# How to Compute Your Tax Bill

## PROPERTY TAX COMPUTATION

Market Value x 35%	=	Assessed Value
Assessed Value x Full Total Tax Rate ÷ 1,000	=	Gross Tax Per Year
Assessed Value x Effective Tax Rate ÷ 1,000	=	Adjusted Tax
Gross Tax – Adjusted Tax	=	H.B. 920 Credit
Gross Tax – H.B. 920 Credit	=	Net Taxes
Net Taxes x Non-Business Credit Percent	=	Non-Business Credit
Net Taxes x Owner Occupancy Credit Percent	=	Owner Occupancy Credit
Net Taxes – Non-Business and Owner Occ.	=	Taxes Charged
Taxes Charged ÷ 2	=	Half Year Tax
Half Year Tax + Special Assessments, penalties, etc.	=	Total Half Year Tax Bill

## EXAMPLE

This is an example for a home located in Auburn Township with a fair market value of \$100,000

\$ 100,000 x 35%	=	\$ 35,000.00	Assessed Value
\$ 35,000 x 121.430000 ÷ 1,000	=	\$ 4,250.05	Gross Tax Per Yr
\$ 35,000 x 70.348835 ÷ 1,000	=	\$ 2,462.21	Adjusted Tax
\$ 4,250.05 – \$ 2,462.21	=	\$ 1,787.84	H.B. 920 Credit
\$ 4,250.05 - \$ 1,787.84	=	\$ 2,462.21	Net Taxes
\$ 2,462.21 x 10% (if applicable)	=	\$ 246.22	N-B Credit
\$ 2,462.21 x 2.5% (if applicable)	=	\$ 61.56	O.O. Credit
\$ 2,462.21 - \$ 246.22 - \$ 61.56	=	\$ 2,154.43	Taxes Charged
\$ 2,154.43 ÷ 2	=	\$ 1,077.22	Half Year Tax
Add Special Assessments, Penalties, Delinquencies	=		Total Half Year Tax Bill

Auburn Township Full Total Tax Rate is 121.430000 mills

Auburn Township Effective Tax Rate is 70.348835 mills

Non-Business and Owner Occupancy Credits do not apply to New or Replacement levies passed after 8/31/13.



# What's New for 2020!



## Triennial Update

In 2020, the Geauga County Auditor's Office Real Estate and Appraisal division will be completing its Triennial Update as required by Ohio Revised Code 5715.33. This law requires the Auditor to revalue all real property every six years by visiting each property and then update those values in the third year in between to keep values in line with current sales prices. The Auditor's Office has already done a significant amount of research and evaluation of properties and sales prices and will continue to work hard to provide equitable values to the taxpayers of Geauga County. These new values will be in place for the Tax Year 2020 which taxes are paid in 2021.

## Returning Tax Savings

The Geauga County Auditor is approaching the conclusion of the 2020 Triennial Update as required by Ohio Revised Code 5715.33 and as a result of cost cutting and improved efficiency, Auditor Walder is evaluating the possibility of returning excess monies from his Real Estate Assessment Fund. This fund collects fees for providing administration services in the distribution of tax bill collections to the County's political subdivisions such as the County, townships, school districts, libraries, and other taxing authorities. These fees are used to cover the expenses associated with property appraisal and other tax related assessments. It is anticipated that there will be excess monies and Auditor Walder intends to return those to the political subdivisions which will ultimately benefit the taxpayers.

## Geauga Connected

The Geauga County Automatic Data Processing Board (ADP) will be beginning a new initiative to improve communication and transparency among residents and their local government. The initiative is aimed to improve local government subdivisions to create customized, modern, user friendly websites in a cost effective manner and provide residents with access to forms, calendars, contact information, reports, and much more.

## Dog Licensing

The Geauga County Auditor will be implementing a new Dog Licensing program in 2020. The new program is intended to be web-based and more user friendly to aid the process of residents purchasing or renewing their 2021 Dog Licenses. Licenses go on sale December 1, 2020.

*Pictured below are Geauga County's "Top Dog" winner Lena Wright (a 4<sup>th</sup> grader at Westwood Elementary School in the West Geauga LSD), her Mom Karen, and her puppy Jennie. Lena's essay about Jennie earned her the number one dog tag for 2020 and a lifetime tag.*



# Geauga County Elected Officials

As of December 31, 2019

**Board of Commissioners**

James W. Dvorak  
Timothy C Lennon  
Ralph Spidalieri

**Auditor**

Charles E. Walder

**Clerk of Courts**

Denise M. Kaminski

**Common Pleas Court  
General Division**

Honorable David M. Ondrey  
Honorable Carolyn J. Paschke

**Common Pleas Court  
Probate/Juvenile**

Honorable Timothy Grendell

**Coroner**

John Urbancic, M.D.

**Engineer**

Joseph Cattell

**Prosecuting Attorney**

James Flaiz

**Recorder**

Sharon C. Gingerich

**Sheriff**

Scott A. Hildenbrand

**Treasurer**

Christopher P. Hitchcock

# Geauga County Government Extensions

The following departments may be reached by dialing direct OR should you wish to utilize the County switchboard, call toll free (440) 285-2222, 564-7131 or 834-1856. Please use the department extension (the last *four digits* of the phone number) when reaching the County Departments through the auto attendant. NOTE: You must have a touch-tone phone to utilize the auto attendant or remain on the line and the operator will be with you shortly.

ARCHIVES / MICROFILM BOARD	279-1770	EDUCATIONAL SERVICE CENTER	279-1700
AUDITOR	279-1600	ENGINEER	279-1800
BOARD OF ELECTIONS	279-2030	HEALTH DEPARTMENT	279-1900
BUILDING DEPARTMENT	279-1780	INTENSIVE SUPERVISION PROBATION	279-1870
CASA	279-1695	JURY COMMISSION	279-1880
CLERK OF COURTS	279-1960	LAW LIBRARY	279-2085
COMMISSIONERS	279-1660	MAINTENANCE	279-1730
COMMON PLEAS / ADULT PROBATION	279-1995	MAP ROOM	279-1855
COMMON PLEAS / BURT	279-2015	PLANNING COMMISSION	279-1740
COMMON PLEAS / FUHRY	279-2190	PROSECUTOR	279-2100
COMMON PLEAS /GRENDÉLL - PROBATE-JUV	279-1830	PUBLIC DEFENDER	279-1890
COMMUNITY DEVELOPMENT	279-1790	RECORDER	279-2020
CORONER	279-2165	SHERIFF'S DEPARTMENT	279-2009
COUNTY HOME	279-2160	TITLE OFFICE	279-1750
COURT TECHNOLOGY	279-1850	TRANSIT	279-2150
DEPT. of EMERGENCY SERVICES	279-2170	TREASURER	279-2000
DEPT. on AGING	279-2130	VETERANS	279-1860
DOG WARDEN	279-2180	WATER RESOURCES	279-1970
DoIT (Dept. of Information Technology)	279-1630	YOUTH CENTER	279-2090

\* \* \* \* \*

Should you wish to bypass the County switchboard, please call (440) 285-2222, 564-7131 or 834-1856. Please use the department extension (listed below) when reaching the following County Departments through the auto attendant. NOTE: You must have a touch-tone phone to utilize the auto attendant.

COUNTY LIBRARY		PARK BOARD	5420
ADMINISTRATIVE OFFICES	5440	POLICE PROSECUTOR	5830
CHARDON LIBRARY	5850	RAVENWOOD CENTER	5810
JOB & FAMILY SERVICES	5330	VICTIM / WITNESS	5950
MUNICIPAL / SMALL CLAIMS COURT	5840	WOMEN SAFE	5680

\* \* \* \* \*

The following departments may be reached by dialing direct:

CHARDON CITY POLICE & CLERK	286-6123	SOIL & WATER CONSERVATION	834-1122
COOPERATIVE EXTENSION	834-4656	METZENBAUM - Administration	729-9406
GAPP INC.	285-5842	- School	729-0026
HUMANE SOCIETY	338-4819	- Workshop	729-1919
MENTAL HEALTH	285-2282	- Residence	729-9409

This report, as well as a variety of other information,  
can be obtained by visiting the County web-site on  
the world wide web at:

<http://www.auditor.co.geauga.oh.us>



Questions, comments or suggestions regarding this report can be directed to County Auditor Charles E. Walder's office at  
(440) 285-2222 Ext. 1600  
Direct line (440) 279-1600  
Or  
Newbury and Burton Residents ONLY may call 1-888-714-0006 Ext. 1600  
Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)