#### Board of Revision Organization Meeting January 11, 2021

The Geauga County Board of Revision met on Monday, January 11, 2021 at 3:00 p.m. In the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Under the authority of House Bill 197, to comply with such orders and continue to conduct Board hearings, as required by law based on Webex technology. Open for public viewing located at 471 Center St., Building 8.

Present: County Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, County Commissioner James W. Dvorak, and Chief Compliance Officer & Administrator Kate Jacob. Also Present: Chief Deputy Appraiser Chris Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Jared Spring, and Deputy Auditor Zach Hupp.

# **Annual Organization Meeting**

Pursuant to ORC 5715.09, "each County Board of Revision shall organize annually on the second Monday of January by electing a Chairman for the ensuing year."

#### Appointment of Chairman

Motion by Charles E. Walder, seconded by Caroline Mansfield to appoint James W. Dvorak as Board of Revision Chairman for 2021.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James Dvorák. Motion carried.

## Appointment of Vice Chairman

Motion by Charles E. Walder, seconded by Caroline Mansfield to appoint Christopher P. Hitchcock as Board of Revision Vice Chairman for 2021.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James Dvorak. Motion carried.

### **Appointment of Alternate Members**

Motion by Charles E. Walder, seconded by James W. Dvorak to appoint the following alternate members for 2021 in the event of a member's absence:

Alternates for Auditor Charles E. Walder:

- 1. Chief Compliance Officer & Administrator Kate Jacob
- 2. Chief Deputy Auditor Ron Leyde
- 3. Fiscal Office Manager Pam McMahan

Alternates for County Treasurer Christopher P. Hitchcock:

- 1. Chief Deputy Treasurer Caroline Mansfield
- 2. Deputy Treasurer Donna Borsi
- 3. Deputy Treasurer Mary Kay Shea

Alternates for County Commissioner

- 1. County Commissioner Timothy C. Lennon
- 2. County Administrator to the Board of Commissioners Gerard Morgan

Volce vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

# Authorization of Auditor to Act for Board of Revision

Motion by James W. Dvorak, seconded by Caroline Mansfield to designate and authorize Geauga County Auditor Charles E. Walder to act on the Geauga County Board of Revision's behalf as it relates to all cases appealed from the Board, and grant Auditor Walder the Board's full authority and approval to so act.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

#### Engage Christopher Greenawalt as Real Property Consultant

Motion by Charles E. Walder, seconded by Caroline Mansfield to accept Chief Deputy Auditor Christopher Greenawalt and engage his services to assist the BOR as its real property consultant in determining the market value of selected properties as of January 1, 2020.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

## Approval of tentative BOR dates

Motion by Charles E, Walder, seconded by Caroline Mansfield to approve the tentative Tax Year 2020 pay 2021 Board of Revision calendar.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

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

Motion by Caroline Mansfield, seconded by James W. Dvorak to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$831.82 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. THOMAS, REBECCA	19-091160	\$133,27
2, FLAHERTY, ROBERT	12-022300	\$107.73
·	12-057500	\$79.72
	14-029700	\$96,70
3. TAXI, TWILIGHT	18-036600	\$179.12
4. HAZLINGER, RONDALD	02-157650	\$235,28
•	TOTAL	\$831.82

Let the record note, the remissions are generally due to issues surrounding lost mail, people having anomalies like illness that prevents them from paying the tax bill in a timely fashion, demonstrates that there has been no repetitive action on the part of the taxpayer to continually violate paying the taxes in a timely manner.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield, to adjourn the January 11, 2021 BOR meeting at 3:07 p.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision

Katherine Jacob

116/