

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, November 2, 2020 at 9:00 a.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 470 Center St., Building 8.

Present: Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield and no party from the Commissioner's office was present for the meeting.

Also Present: Chief Deputy Appraiser Chris Greenawalt, Deputy Auditor Rachel Blystone, and Deputy Auditor Jared Spring.

General Business

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

Motion by Charles E. Walder, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$9,164.41 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:
See attached list.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Motion by Charles E. Walder, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$78.28 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

KRAYNAK, DENNIS & CAROL 32-038550 \$25.25 First half tax 10% penalty
\$53.03 Second half tax 10% penalty

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Motion by Charles E. Walder, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$48.58 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

LAPORE SEBRASKY, SHARON 01185 \$48.58

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Motion by Charles E. Walder, seconded by Caroline Mansfield to deny the following late payment penalties for Tax Year 2019 totaling \$3,040.39 due to being late in the last three years. Based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

SALWAN, YANNA & MARIO 02-420057 \$980.77 First half tax 10% penalty
\$2,059.62 Second half tax 10% penalty

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Manufactured Homes to be Removed from Tax List Duplicate

The balance 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 pertinent part as follows:

If the County Treasurer and 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 are uncollectible.

The undersigned hereby certifies that these items are uncollectible, and should be stricken from the cumulative tax lists and duplicate.

Approved by: Christopher P. Hitchcock, Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Reg #	Name	Loc. Address	Amount	Reason
15				
01924	HAP III LP	1208 Nicki Lane	\$219.68	Removed from park per Auditor's Office 9/14/2020



October 14, 2020

Christopher P. Hitchcock
Treasurer of Geauga County

Gauga County Auditor
231 Main Street
Chardon, OH 44024

Gauga County Board of Revision
231 Main Street
Chardon, OH 44024

Re: Manufactured Homes to be Removed from Tax List and Duplicate

Dear Gentlemen:

I have determined the balance on the following manufactured home accounts are uncollectible for the following reasons:

1. the owner is not able to be located
2. the home has been removed from the mobile home park
3. the home is in an unlivable condition

Ohio Revised Code Section 4503.06(II),(K) provides that: "If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination with the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list." Please consider the attached information and certify your determination back to the County Auditor by including a copy of this letter, its attachment and a copy of the Board of Revision's minutes considering this issue.

APPROVED:


Christopher P. Hitchcock
Gauga County Treasurer


Kristen Rine
Assistant Prosecuting Attorney

CPH:dt

Caroline Mansfield, Chief Deputy
The Opera House • 211 Main Street • Suite 1-A • Chardon, Ohio 44024-1249
(440) 279-2000 • FAX (440) 285-0940
Donna S. Borsi, Deputy • Lois Danku, Deputy
Josie Orosz, Deputy • Mary Kay Shea, Deputy
Dorothy S. Thompson, Deputy


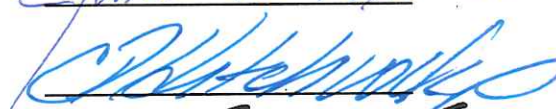

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the November 2, 2020 meeting.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

OCTOBER BOR 2020

1. BELLINA, CAROL	30-047252	\$113.01
2. PALCSIK, FRANK/LORI	16-078456	\$33.94
3. FRANK, TIMOTHY	16-078340	\$0.72
	16-031400	\$49.65
4. LIECHTY, CRAIG/MARY	29-029800	\$236.35
5. SUGAR ENTERPRISES	05-012250	\$51.94
	05-038170	\$549.52
6. 312 DOWNING DR LLC	10-039800	\$10.91
7. RAUSCH, DONALD	04-150937	\$256.49
8. WILKES, SANDRA	23-346910	\$397.49
9. TAYLOR, JUDITH	01-118222	\$225.36
10. BERCHECK, DAVID	11-273360	\$296.61
11. MUCHMORE, CARA	10-103910	\$2.09
	10-104000	\$148.28
	10-104100	\$17.42
12. STANKIEWICZ, JAMES/JANICI	13-010700	\$2.99
		\$6.28
		\$2.99
		\$6.28
		\$2.88
		\$6.05
		\$3.26
		\$6.85
		\$3.17
		\$6.66
13. DULMAGE, BERNADETTE	11-838776	\$182.41
14. EMERLING, STANLEY	01-118103	\$204.12
15. PENA VIC, MARY	23-251675	\$52.35
16. SPANER, JACK/MARTHA	26-169200	\$282.68
17. POLANSKY, WANDA	18-081501	\$29.44
18. STAZZONE, LYNN	02-349830	\$282.88
19. MATTHEWS, GERALDINE	02-238150	\$63.40
	02-238200	\$631.78
20. KUHEN, GERALD	19-034600	\$87.39
21. KAUCIC, KAREN	11-164200	\$270.80
22. STEVENSON, ALEXANDER	15-026801	\$240.14
	15-101955	\$5.75
23. STEVEN DOUGLAS CORP	23-385267	\$938.54
24. LIFF, BETH	01-117672	\$104.75
25. KALANTARI, NASRIN	01-111300	\$247.91
26. MM WASHINGTON LLC	02-283500	\$2,074.06
27. CROSS CREEK LLC	23-203210	\$437.58
28. KAUFFMAN, MARLIN	32-019200	\$79.16

29. WILEY, BRUCE	23-026010	\$256.04
31. KOERLIN, KEVIN	32-051900	\$139.49
	04-105600	\$10.94
	04-105700	\$105.61
		\$9,164.41
