

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, April 25, 2022 at 9:01 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Hearings are scheduled for in person or by Webex technology and open to the public at the Courthouse Annex location.

Present: County Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

Present: ADP Chief Deputy Administrator Frank Antenucci, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, and Deputy Auditor Alec Richmond.

Present: Public was not present by Webex or in person.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

12-095258 Justin & Jennifer Hess- CAUV Complaint Against the Assessment of Real Property Other than Market Value

Indicating the reason for the complaint is determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.

The property was under CAUV with the prior owner, a sale occurred where the owner completed the DTE 102 form to remain on the program. Deputy Auditor Richmond testified regarding the application process error. The error was not on behalf of the owner, but an administrative error. The owner is working with a certified forester, completed the renewal application, and completing the original application process.

Action

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by James W. Dvorak to reinstate the CAUV Program for Tax Year 2021 based on testimony and evidence provided.

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

Motion carried.

29-108063 Dennis M & Denise M Coyne

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$472,000 to \$460,000 based on a negotiation.

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

Motion carried.

General Business

Approval of Minutes

Motion by James W. Dvorak, seconded by Caroline Mansfield to approve the minutes from April 11, 2022.

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 Charles E. Walder, seconded by James W. Dvorak to remit and/or refund the following late payment penalties for first half and last half for Tax Year 2021 \$4,616.38 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, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.

Motion carried.

Withdraw Complaint

15-067200 Nancy M Pokorny

Motion by Caroline Mansfield, seconded by Charles E. Walder to accept the withdrawal requested per the owner by written notice for Tax Year 2021.

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

Motion carried.

Board of Tax Appeals

15-039100

2021-640

Michael J. Holowaty

This matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' valuation for Tax Year 2020 Market Value. By order of the Board of Tax Appeals the subject property's true and taxable values are as follows:

Current County Value	BTA Stipulation	BOR Complainant's Opinion of Value
\$58,000	\$63,000	\$28,000

Action

Motion by Caroline Mansfield, seconded by Charles E. Walder to adjust Tax Year 2020 forward Market Value to \$63,000.

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

Motion carried.

Clerical Error pursuant to Ohio Revised Code 319.35

On April 11, 2022 a Remission of Penalty was approved for parcel 01-118305 totaling \$182.72 and parcel 01-118304 totaling \$185.33. After an adjustment was made by the Geauga County Treasurer's office the totals were adjusted as shown below:

01-118305	\$266.24
01-118304	\$270.09
Total	\$536.33

Motion by Charles E. Walder, seconded by James W. Dvorak to approve the adjusted Remission of Penalty total of \$536.33.

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

Motion carried.

General Discussion

House Bill 126

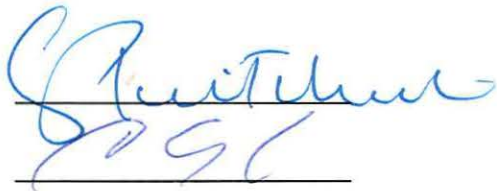
Governor DeWine has signed HB 126, which makes a number of changes dealing with challenges to property valuations:

- Restricts tax challenges by political subdivisions to property that is sold within the year before the tax year for which the complaint is filed and goes for 10% and \$500,000 more than the county auditor's assessed value. This cap is also indexed to inflation beginning in 2023.
- Requires political subdivisions to first adopt a resolution authorizing the challenge and requires that property owners be notified at least 7 days prior to the vote.
- Prohibits a political subdivision from appealing BOR decisions.
- Requires a BOR to dismiss a complaint filed by a political subdivision within one year after the complaint was filed if the board hasn't yet rendered a decision.
- Retains the Senate-passed bill's prohibition on private pay agreements, but specifies that the prohibition applies only to agreements entered into on or after the bill's effective date.
- Clarifies that a political subdivision cannot adopt a resolution that authorizes the filing of complaints in future tax years.
- The OTA, along with other organizations, opposed this legislation. However, with the Governor's signature, the bill will be effective in 90 days.

House Bill Name Exclusion

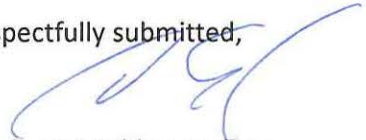
Auditor Walder stated there is a bill for people's right to exclude name and address from their searchable titles. The auditor's office and the recorder's office are working together on integrating this into the systems. The current law is now extended to people outside of law enforcement, judges, and public officials. This has to be requested. Deputy Treasurer Mansfield questioned a property in a prior BOR with the same situation.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the April 25, 2022 BOR meeting at 9:22 a.m.



Abstain-Gerry Morgan

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

25-Apr-22 REMISSIONS

DEMUTH, PAMELA	02-320600	\$	1.10	FH 2021
DEMUTH, PAMELA	02-320500	\$	54.45	FH 2021
UNION VALLEY REAL ESTATE I LLC	19-040300	\$	2,297.13	FH 2021
FRATE ETALO N & ELMIRA D	11-105100	\$	43.64	FH 2021
SARANEY, JOSEPH B & KELLI RAE	21-082400	\$	139.46	FH 2021
LININGER BARBARA L	02-051614	\$	129.78	FH 2021
MCGINNIS SEAN	11-158500	\$	185.27	FH 2021
MILLER ELI D	25-190289	\$	162.89	FH 2021
YOHO MARK A & TRACY A	02-107637	\$	373.90	FH 2021
P & S DOCK INC	32-017100	\$	101.36	FH 2021
P & S DOCK INC	12-095129	\$	249.16	FH 2021
P & S DOCK INC	12-090269	\$	57.36	FH 2021
P & S DOCK INC	23-238610	\$	204.19	FH 2021
P & S DOCK INC	12-000400	\$	13.52	FH 2021
CASARONA MELANIE M TRUSTEE	01-117319	\$	356.18	FH 2021
SHIFFER JUDITH M	21-109200	\$	246.99	LH 2021
TOTALING		\$	4,616.38	

1.10	+
54.45	+
2,297.13	+
43.64	+
139.46	+
129.78	+
185.27	+
162.89	+
373.90	+
101.36	+
249.16	+
57.36	+
204.19	+
13.52	+
356.18	+
246.99	+
4,616.38	+
0.00	+