

County Auditors

What they can do for you

Lawrence Hartlaub,
Ottawa County Auditor



Tasks of Auditor

- Administration and Distribution of Tax Revenues
- Accounting for All County Funds
- Administration of County Payroll
- Produces Official Financial Reports for County, State and Federal Government.

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"A" Stands for All of the above

- The county sealer for Weights and Measurer
- Chief Assessor of property value for tax purposes
- Dog Licenses
- Calculating Taxes and administer special assessments.
- Administer Tax exemptions for charities, churches, senior citizens and more
- Distribute Money to schools and local Governments

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What Auditors can do for local Governments

- Estimating the tax for a new levy
- Issuing certificates when the local government wants to borrow money
- Preparing your certificate of estimated resources
- Distribute the following taxes: real estate and mobile home, cigarette, gasoline, MVL and LGF.
- Assist local governments on proper governmental accounting procedures

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Ohio's Property Tax

Ad Valorem Since 1825

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Two Types of Valuation

- **Market Value (MV):**
Sales price is best definition of value
- **Tax Value (TV): 35% of market value**
For example if MV = \$100,000 then
 $TV = (35\%)(\$100,000) = \$35,000$

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Homestead Exemption (Primary Residence)

- Residents age 65 and older who make less than \$31,800 in Ohio Adjusted Gross Income
- OR**
- Residents who are completely disabled
- \$25,000 MV (\$8,750 TV) credit on the property
- Worth approximately \$560.00 in Elmore

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Homestead Exemption (continued)

- **Veteran Exemption**
 - must be 100% disabled with a service connected injury
 - Counts as a double exemption. \$50,000 MV reduction on a qualifying property

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More about Rollbacks

- Created as a way to share State Income Tax Revenue
- They Never go delinquent
- They are probably going to go away eventually

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Reduction Factors

- Created by HB920 in 1976
- Inflation was creating windfalls for taxing districts
- Forces every voted levy to generate roughly the same amount of money as valuation changes
- For example, if a levy is passed in tax year 2014 generating \$100,000, it will continue to generate that amount in 2018 regardless of value changes.

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Sample Property Tax Bill

TAX VALUES Gross Tax Rate 60.180000 Reduction Factor 0.187500 Effective Tax Rate 72.485721	CURRENT TAX DISTRIBUTION Ottawa County \$1,946.40 Harris Inc. Corp \$113.43 Woodbury Ltd \$118.85 Elmore Corp \$280.00 Paris County 7th \$66.67 Harris Elmore Public Library \$23.17 Harris Inc. Non-Students Inside \$1.80 Elmore Non-Students \$11.59 Special Assessment Total \$1,526.72	APPRaised VALUE Acres R Class 510 Land Use Code Land Building Total \$14,400.00 \$78,760.00 \$93,160.00
TAXABLE VALUE Land Building Total \$1,946.00 \$27,560.10 \$28,506.10	HOMESTEAD CAUV VALUE \$8,750.00 \$0.00	SPECIAL ASSESSMENT Project Description Delq Curt Total \$0.00 \$0.00
PAYMENTS FULL YEAR TOTAL \$1,526.72 PAYMENTS \$1,526.72 OTHER CREDITS \$0.00 FULL YEAR DUE \$0.00 TaxBill prepared on: 8/27/2014	PAYMENT DROP OFF BOX Located at the Jefferson Street Entrance of the Courthouse CREDIT CARD PAYMENTS CALL: 1-888-317-6394, Code 4551 at www.otawacountytax.com or call the Ottawa County Treasurer. MISS A MORTGAGE PAYMENT? Dial 3-1-1 or call the Ottawa County Treasurer. Return bottom portion with payment.	AVOID A 10% PENALTY PAY ON OR BEFORE 7/17/2014 If you need a stamped receipt, return entire bill with a self-addressed stamped envelope. No receipt will be returned unless requested. YOUR RETURNED CHECK IS YOUR RECEIPT

Inside Millage

- Ohio allows 10 mills (1% of value) to be assessed without voter approval.
- This is “inside” millage. These mills are not affected by HB 920 reductions.

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Voted (Outside) Millage

- All other levies must be approved by a vote of the residents.
- Levies must describe their purpose, the duration and estimated revenue generated.
- Typical levies fund fire departments, EMS, street repair, parks and general operations expenses.
- Duration must be one year and can be continuous, which means they do not need to be renewed by a vote.
- Three types: Additional, Renewal or Replacement
 - Additional: new levies
 - Renewal: renews an existing levy to generate the same amount of tax dollars as when it was originally passed
 - Replacement: renews an existing levy's millage, but uses the current valuation

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Voted (Outside) Millage (pt 2)

- **Emergency Levies:**
Generates an amount of money for a specified number of years. The millage is adjusted annually.
- **Debt Levy:**
Proceeds used to pay off a bond, typically for a construction project. The millage is adjusted annually.

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A levy case study

- Senior Citizens levy
- Originally passed in 2004
- .3 mills with an effective rate of .258939 mills
- Five years and expires tax year 2014 (collected in 2015)

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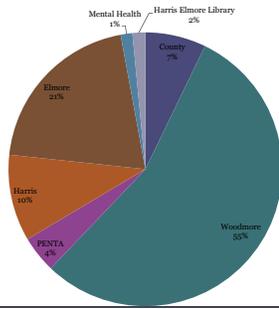
A levy case study (the math)

- Taxes on a primary residences MV= \$100,000
 $(\$100,000)(35\%) = \$35,000$ TV
 $(\$35,000)(.258939)/1,000 = \9.06
 $(\$9.06)(87.5\%) = \7.93 Annual cost to homeowner
- Generated by the Village of Elmore
 $TV = (\$20,597,200)(.258939)/1,000 = \$5,333$
- Generated in the County
 $TV = (1,736,861,240)(.258939)/1,000 = \$449,741.11$

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Tax Distribution - Village



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Property Taxes to Elmore Village

General Fund: \$111,209
Street Fund: \$96,783
Solid Waste: \$52,790

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Valuation

- Six year cycle: Revaluation occurs every six years and the auditor's office completely rebuilds the model at that time.
- Three year update: A smaller update is done, which considers the previous three years sales and moves values accordingly. Models are not rebuilt; however, the CAUV calculation is updated for agriculture.

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Ottawa County Valuation Process

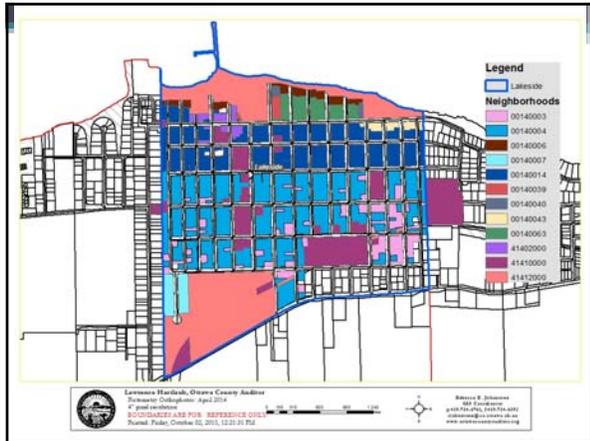
1. Valuation Standards and Analysis Phase
2. Data Preparation Collections and Preliminary Valuation Phase
3. Data and Valuation Review Phase
4. Final Analysis and Quality Control Phase
5. County Board of Equalization Approves Property Values
6. Submit Tentative Abstract to the Department of Taxation
7. Informal Hearings
8. Department of Taxation Approves Values
9. Tax Bills Mailed
10. Defense of Values

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Valuation

TAXING AUTHORITY	2014 RES/AGR	2014 OTHER	2014 P U REAL	2014 P U PERS	2014 TANGIBLE	2014 TOTAL	2014 EXEMPT
PORT CLINTON CITY SCHOOL							
Bay	28,367,580	5,323,570	15,920	2,003,800	0	35,710,870	1,423,670
Bay-PC	0	947,250	0	0	0	947,250	
Catawba	281,075,330	20,998,190	0	6,032,590	0	308,106,110	9,734,980
Erie	26,688,670	6,294,610	110,480	2,190,060	0	35,293,820	9,815,210
Portage	52,685,530	29,724,820	55,670	2,840,520	0	85,406,540	5,439,640
Port Clinton	94,218,640	29,373,180	38,850	7,997,710	0	131,628,380	21,235,750
Total	483,045,750	92,661,620	220,920	21,164,680	0	597,092,970	47,649,250



Questions?

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