

County Auditors' Association of Ohio
Explanation of Duties under the Ohio Revised Code
With Selected Federal Laws & Regulations
And With Selected Ohio Administrative Code Sections
Sorted by Major Duties Groups



(current as of September 2009)

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(1992-2009)

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INTRODUCTION 3

AUDITOR AS CHIEF COUNTY OFFICER..... 4

DUTIES AS CHIEF FISCAL OFFICER OF COUNTY..... 5

DUTIES AS CHIEF FISCAL OFFICER OF COUNTY - FINANCIAL REPORTING 7

DUTIES AS CHIEF FISCAL OFFICER OF COUNTY – CERTIFICATIONS & DETERMINATIONS 8

DUTIES AS CHIEF FISCAL OFFICER OF COUNTY – DEBT AND INDEBTEDNESS 9

DUTIES AS CHIEF FISCAL OFFICER OF OTHER AGENCIES, BOARDS, or DISTRICTS 10

DUTIES AS CHIEF ASSESSOR OF COUNTY 11

DUTIES AS CHIEF ASSESSOR OF COUNTY – TAX LEVIES 13

DUTIES AS CHIEF ASSESSOR OF COUNTY – SPECIAL ASSESSMENTS..... 14

DUTIES AS CHIEF ASSESSOR OF COUNTY – EXEMPT PROPERTY 15

DUTIES AS CHIEF ASSESSOR OF COUNTY – MISCELLANEOUS 16

DUTIES AS CHIEF PAYROLL OFFICER OF COUNTY..... 17

TAX DUPLICATE RESPONSIBILITIES AND DUTIES 18

PREPARATION OF ABSTRACTS AND TAX LISTS 19

ASSESSING AND COLLECTING OF TAXES AND FEES 20

CERTIFICATION AND COMPILATIONS - PROPERTY TAXES 21

ADMINISTER TAX REDUCTION PROGRAMS 22

APPORTIONMENTS, SETTLEMENTS & DISTRIBUTIONS 23

DELINQUENT TAXES - ADVERTISING OF DELINQUENCIES 25

DELINQUENT TAXES - OTHER DELINQUENT TAX DUTIES 26

ESTATE TAX DUTIES..... 27

PERSONAL PROPERTY TAX RESPONSIBILITIES AND DUTIES 28

STATE FINANCIAL ASSISTANCE TO LOCAL GOVERNMENTAL UNITS..... 29

ISSUANCE OF LICENSES AND PERMITS..... 31

MEMBERSHIP ON VARIOUS BOARDS AND COMMISSIONS..... 33

WEIGHTS & MEASURES..... 35

REPOSITORY OF OFFICIAL REPORTS, RECORDS, AND OTHER DOCUMENTS - FISCAL..... 37

REPOSITORY OF OFFICIAL REPORTS, RECORDS, AND OTHER DOCUMENTS –
 BOUNDARIES & CAPITAL ASSETS 38

MISCELLANEOUS MINISTERIAL DUTIES 39

SELECTED FEDERAL LAWS & REGULATIONS 40

SELECTED OHIO ADMINISTRATIVE CODES SECTIONS..... 42

INTRODUCTION

Welcome to the 2009 Edition of the Auditors' Duties handbook. This Handbook is a guide to the over four hundred fifty sections of the Ohio Revised Code that directly affect the County Auditor. The Revised Code sections in this handbook are current as of September, 2009. The Ohio Legislature may have enacted additional laws since then. Please refer to the County Auditors' Association for any updates or new legislation.

The references and citations made in this handbook should not be considered definitive or legal advice. If any questions arise about one of the references, your Prosecuting Attorney should be contacted for guidance.

I want to thank Fran Lesser, Director of the CAAO for her help and assistance in preparing this guide. I especially want to thank Dusty Rhodes, Hamilton County Auditor, for allowing me the time and resources to research and prepare this handbook.

Kevin E Pyle
Deputy Auditor
Director of Assessments
Hamilton County Auditor's Office
(1992-2009)

Note: In the electronic version of this handbook, each entry in the Table of Contents is a link to the appropriate page. Just move your mouse cursor over the subject and when it turns into a pointing hand, left click with your mouse.

AUDITOR AS CHIEF COUNTY OFFICER

Chief Fiscal Officer of County - §5705.01; §133.01; §135.01

Chief Payroll Officer of County - §325.17; §9.41; §9.42

Chief Assessor of County - §5713.01; §5715.01

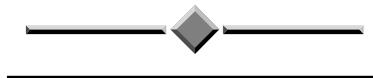
Promulgate Rules Regarding Forms, Practice, & Procedures for Auditor's Office - §323.66

The County Auditor has three major roles from which all other duties result. These major duties are Chief Fiscal Officer, Chief Assessor, and Chief Payroll Officer. As Chief Fiscal Officer, the Auditor is responsible for all financial transactions and accounting of every County Board, Department, Office, Agency, or District. The Auditor is responsible for paying the debts and obligations of the County, verifying the accuracy and legitimacy of claims against the County, and overseeing all financial operations of the County. The Auditor is instrumental in the preparation of the County's annual budgets as well as ensuring that the County does not exceed its budget / appropriations. The Auditor also prepares the estimated revenues of the County as well as assisting the several local taxing authorities in determining their estimated tax revenues. The Auditor must also certify all bonded indebtedness and sign the bonds as well as maintain a record of the indebtedness. The Auditor also provides information to the Auditor of State and other agencies for audits.

As Chief Assessor of the County, the Auditor is responsible for establishing the value of all property, real and personal, in the County. Every six years the Auditor must conduct a full reappraisal of real property. Every three years, the Auditor must conduct an update of real property values. Each year, the Auditor assesses the values for manufactured homes. The Auditor also assesses the taxes for personal property after examining the tax returns. The Auditor also assesses the taxes on estates. In each of these areas, the Auditor is acting under the direct auspices of the Tax Commissioner of Ohio as his agent. The Auditor must comply with all the rules and regulations issued by the Tax Commissioner as well the several Ohio laws governing these assessments.

As Chief Payroll Officer of the County, the Auditor is responsible for the preparation and distribution of the payroll for all county employees. The Auditor must prepare the required reports for both the State and the Federal agencies. The Auditor must also deposit the required payroll taxes in a timely manner or face penalties. The Auditor must also maintain the confidentiality of the payroll information as well the accuracy of the information. The Auditor is also responsible for placing any garnishments against a county employee's wages and forwarding the money to the appropriate agency.

The following descriptions help give more detail into the many diverse duties of the County Auditor. Please note that not every section of the Ohio Revised Code, Ohio Administrative Code, or Federal Law or Regulations have been included. Also, there are many sections that refer to actions taken by the auditor or fiscal officer that other offices use for their duties.



DUTIES AS CHIEF FISCAL OFFICER OF COUNTY

- Chief Fiscal Officer of County - \$5705.01; \$133.01; \$135.01
- Apportion & Remit Payments for Local Audits to Auditor of State - \$117.13
- Approve Change in Fiscal Year of County - \$9.34
- Assist in Preparation of County Departmental Budgets - \$5705.28
- Assist in the Performance of State and Federal Audits – County Subdivisions - \$117.25
- Assist in the Performance of State and Federal Audits of County Offices - \$117.25
- Collect All Fines and Other Money for the Support of the Common Schools in the County - \$3315.31
- Implement Internal Controls for Use of County Procurement Card - \$301.29
- Issue Warrant for, & Receive Annual Report of, Prosecutor's & Sheriff's
Furtherance of Justice Funds - \$325.071; \$325.12
- Issue Warrants for Payments of County Bills and Obligations - \$319.16
- Maintain Record of Unclaimed County Monies - \$9.39
- Maintain Record of Unclaimed Inheritances - \$2109.57; \$2113.64
- Notify Auditor of State of Need for Early Audit - \$117.11
- Pay OSU Veterinary Medicine College 10¢/License if Fee Over \$2 for Dogs
and \$10 for Kennels - \$955.14
- Prepare Bills for Presentation to County Commissioners for Approval - \$5705.41
- Receive Tax Budgets of County Family & Children First Council - \$121.37
- Receive Tax Budgets of County Subdivisions - \$5705.30
- Record Federal Grants as Appropriated When Received - \$5705.42
- Remit 20% of Fees on Applications for Public Defender to State Public Defender - \$120.36
- Transfer All Funds in Reserve Fund Back to Originating Fund if Not Used Within Ten Years of
Establishment of Reserve Fund - \$5705.13
- Determine If MRDD County Share Of Nonfederal Medicaid Payments Is Available - \$5126.0511
- Use Electronic Payments For County Obligations - \$9.37
- Retain Reserve Balance Established by Local School Board - \$5709.29
- Pay To County Hospital Monies Appropriated By County Commissioners - \$339.06
- Receive And Distribute Payments From Local Government
Property Tax Replacement Fund - \$5727.86
- Receive notice of fixed income tax levy loss as a result of changes in the kilowatt-hour tax - \$5727.84
- Pay to County Hospital monies appropriated by County Commissioners - \$339.06

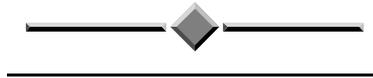
As Chief Fiscal Officer of the County, the Auditor has many explicit and implicit duties. Perhaps the most important of these are the preparation of bills for presentation to the County Commissioners for approval and issuing warrants for payments of county bills and obligations. The Auditor has the implied authority to check the bills for completeness and proper public purpose. Under his duties to certify county contracts, and certify availability of funds for county offices, the Auditor makes sure the County has enough money set aside to fulfill its obligations under the contracts or purchase agreements. If the Auditor determines there is not enough money available, he may refuse to issue warrants. The Commissioners must then either modify the agreement or go to court and compel the Auditor to make payment. The Auditor is also required by numerous Ohio laws to create funds and accounts for the proper accounting of public monies.

The Auditor also certifies monies into the county treasury through the pay-in process. With the exception of property taxes, which are collected by the Treasurer, all money received by the County must be first receipted by the Auditor and credited to appropriate fund and classification. This information, along with the actual money, is then presented to the Treasurer for deposit into the County's depository. All county offices are obligated under law to pay-in any money they collect within twenty-four hours of receipt. Agents acting on the behalf of the County must pay-in the money within seven days of collection.

DUTIES AS CHIEF FISCAL OFFICER OF COUNTY continued

The Auditor serves as the “collection point” for all tax budgets that are presented to the Budget Commission. The Auditor reviews the proposed tax budgets and determines what millage is necessary to generate the revenue requested in the tax budgets. These millages are presented to the Budget Commission for its approval. Determining the millage is especially important in regards to retiring debt and school emergency levies. For these two types of levies, a specific dollar amount is raised, requiring annual millage adjustments.

The Auditor is responsible for maintaining records of unclaimed county monies and unclaimed inheritances. The former are warrants issued by the Auditor or checks by other statutorily authorized county offices that have not been redeemed. After five years, these monies are returned to the County General Fund. The latter are monies and assets held by the Auditor on order of the Probate Court when the heirs of an estate cannot be located. After one year, the Probate Court may order the Auditor to pay these into the General Fund of the County. If the money has escheated to the state, that is, the decedent had no will nor had any known heirs, the unclaimed inheritances are disbursed to the common schools of the county on resolution of the county commissioners.



DUTIES AS CHIEF FISCAL OFFICER OF COUNTY - FINANCIAL REPORTING

Advertise Annual Financial Report of County - §319.11; §117.38

Prepare Annual Financial Report of County - §319.11; §117.38

Assist in Preparation of Annual Financial Reports of Local Taxing Authorities - §117.38

Prepare Monthly Financial Statements - §319.15

Prepare Semi-Annual Report of Sinking Fund Balances - §327.03

Receive From Every County Agency, Board, or Commission All Information Determined by Auditor to be Necessary for the Preparation of the Annual Financial Report of the County - §117.38

Report Financial Condition of Certain Independent County Agencies - §319.11

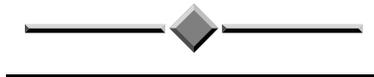
The Auditor, as Chief Fiscal Officer of the County, is responsible for the reporting of the County's financial position, both monthly and annually. He must balance every month with the Treasurer and at year end. In his capacity as Chief Fiscal Officer of various independent Boards and Commissions in the County, he must perform the same reporting functions.

For the County, the Auditor must prepare the Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP). As county finances are maintained under the "Cash Basis", the records must be converted to the "Accrual Basis" before the report can be prepared. This entails preparing schedules of accruals, both payable & receivable, classifying receipts and expenditures in the appropriate categories, and consolidating the accounts of several distinct Funds into the appropriate Fund Groups. The Auditor must also determine which independent county agencies should be included and which excluded, from the County's report. Every county agency, board, or commission is to provide the county auditor, not later than the first day of March each year unless a later date is authorized by the county auditor, all information determined by the county auditor to be necessary for the preparation of the report required by this section. In addition, the Auditor may prepare a Comprehensive Annual Financial Report (CAFR) that must comply with certain standards established by the Government Finance Officers Association (GFOA). A Popular Annual Financial Report (PAFR), which is less involved than the CAFR, may also be prepared.

The several local taxing authorities of the County (schools, townships, municipalities, et cetera) must also prepare annual financial reports. For those that are required to prepare their reports in accordance with GAAP the Auditor must provide certain statistical and valuation information to them. The Auditor must also prepare some of the same information for the County Report. This information includes the top taxpayers, ten years of historical information on property values, tax rates, special assessments, and debt related schedules and computations.

Once the Annual Financial Report is completed, the Auditor must publish it in a newspaper of general paid circulation in the County. The requirements for publishing are set by statute and by rules promulgated by the Auditor of State. Copies of the Annual Financial Report, as well as the monthly financial statements, must be made available for public inspection in the Auditor's Office.

The Semi-Annual Report of Sinking Fund Balances is a statement of the condition of funds of the Sinking Fund necessary for the retirement of all bonded debt incurred by the County. This semi-annual report is prepared at the conclusion of each of the semiannual settlements of taxes and assessments. The report reflects the amount in the County Treasury to the credit of the Sinking Fund.



DUTIES AS CHIEF FISCAL OFFICER OF COUNTY –
CERTIFICATIONS & DETERMINATIONS

Certify Availability of Funds for County Offices - \$5705.36; \$301.27; \$301.29
Determine if Credit or Procurement Card Expenditure Exceeds Amount Authorized and
Notify County Commissioners - \$301.27; \$301.29

Certify Amount of Unpaid Judgments to Taxing Authority - \$2744.06; \$5705.08
Calculate Amounts of Installment Payments on County Ditch Improvement Contracts - \$6131.23

Certify Amount of Contract to be Payable in Following Year - \$5705.44
Certify Appropriations Do Not Exceed Certificates of Resources for All County Funds - \$5705.39
Certify County Contracts - \$5705.41

Certify Monies into County Treasury - \$319.13

Certify Proceedings to Issue Debt Were Held in Compliance With Law - \$133.02 (B) (4)
Certify Revenues & Expenditures for Certain County & Municipal Courts to Determine the
Compensation of the Clerk of Courts for That Court - \$1901.31

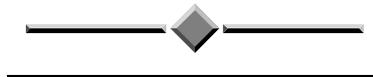
Certify the Amount of Funds Specified by a County MRDD will be Available to Pay
Nonfederal Share of Required Provided Services - \$5126.057

Determine Usage of Real Estate Assessment Fund Monies - \$325.31
Estimate the Amount & Rate of a Tax Levy to Produce a Positive Fund Balance for
School District in Fiscal Emergency - \$3316.08

Notify Clerks of Courts of Common Pleas, County Courts, and Municipal Courts of
Annual Interest Rate Set by Tax Commissioner - \$319.19

Report Annually to County Commissioners & Ohio Public Defender Commission the Amounts Paid per
Court Approval for Public Defender Costs & Expenses - \$120.33

The several certifications and determinations the Auditor makes fall into two broad categories. The first is to certify public money is being expended in accordance with Ohio law. The second is for the county to receive reimbursements for money expended. These two broad categories tie into GAAP accounting requirements, in that they can be utilized to determine accounts receivable and accounts payable. In some instances, the lack of the Auditor's certification can result in actions being taken against the county as a whole and / or against the elected officials individually. An example would be the Auditor of State issuing a Finding for Recovery, or a program being declared ineligible for reimbursements from the state. In some extreme cases, the elected official could be held personally liable for any money not properly certified.

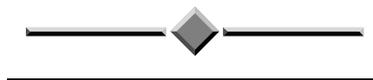


DUTIES AS CHIEF FISCAL OFFICER OF COUNTY – DEBT AND INDEBTEDNESS

- Certify Maximum Maturity of Debt Securities - §133.19; §133.20
- Determine Net Indebtedness of County - §133.07; §5705.01
- Estimate Levies for Bond Issues - §133.18; §5705.218
- After Award of Peremptory Mandamus, & Receipt of Court Order, Place Levy for Payment of Debt or Interest on Debt upon the Tax Duplicate - §2731.14
- Calculate & Certify Indirect Debt Limitation - §5705.51
- Certify Debt Limit of School District in Fiscal Emergency - §3316.06
- Certify Debt Service Charge Limit for Townships - §505.262
- Certify Life of Elections Equipment for Purposes of Installment Payments - §3506.63
- Certify Rates of Taxation Necessary to Retire Debt of County Subdivisions - §133.18
- Certify the Average Annual Property Tax Rate to Retire School Bonds - §5748.08
- Determine Net Indebtedness of School District - §133.06
- Maintain Record of County Indebtedness - §307.54
- Prepare Under Oath Certain Debt Related Facts of County for Debt Outside Chapter 133, O.R.C. Debt Limitations - §131.23
- Sign All County Issued Bonds - §133.27

As the Chief Fiscal Officer, the duties on debt and indebtedness are perhaps some of the most important the Auditor has. The actions taken by the Auditor can determine the level of taxation local taxpayers must bear. They can determine whether or not the county receives a good bond rating, how much debt a political subdivision can incur and whether or not needed projects can be implemented. The information contained in the county's annual financial reports can also have an impact on the county ability to issue debt.

In addition to the requirements under Ohio law, the federal Securities and Exchange Commission may have jurisdiction over some aspects of county debt. When issuing any notes or bonds, it is strongly advised the county retain bond counsel for advice.



DUTIES AS CHIEF FISCAL OFFICER OF OTHER AGENCIES, BOARDS, or DISTRICTS

Fiscal Officer of Alcohol, Drug Addiction, and Mental Health Service District
or Joint-county District - §340.10

Fiscal Officer of Child Abuse & Child Neglect Prevention Advisory Board - §3109.18

Fiscal Officer of County or Joint Solid Waste Management District (if appointed) - §343.01

Fiscal Officer of County Transit System - §5739.01

Fiscal Officer of District Detention Homes - §2151.3414

Fiscal Officer of Emergency Planning District - §3750.03

Fiscal Officer of Joint County Public Defender District - §120.23

Fiscal Officer of Joint Soil & Water Conservancy District - §1515.23

Fiscal Officer of Single-County or Joint-County Juvenile Detention Center - §2152.41

Fiscal Officer of Single-County or Joint-County Juvenile Facilities For

Training, Treatment, and Rehabilitation - §2151.79

Fiscal Officer of Various County Boards, Offices, and Commission - §5705.41

Serve as Auditor of General Health District - §3709.31

The Auditor's duties as chief fiscal officer for other boards, commissions, offices, and districts in many ways parallel the Auditor's duties for the county. For some outside agencies, these duties can be incorporated into the daily routine of the Auditor's office. For others, it may be necessary to have a separate dedicated staff on site handling the daily routine with the Auditor receiving regular, periodic reports on the financial transactions and status of the outside agency. This can be especially true for those outside agencies that have special funding sources that have unique reporting requirements, or where the outside agency is not located in the county seat. The Auditor should, however, confer with both the Prosecuting Attorney and the Auditor of State before engaging an outside staff for any agency.



DUTIES AS CHIEF ASSESSOR OF COUNTY

- Chief Assessor of County - §5713.01; §5715.01
- Adjust Real Property Values As Ordered by Ohio Tax Commissioner - §5715.24
- Certify Vacation of Plats - §711.34
- Conduct Sexennial Reappraisal of Manufactured Home Values - §4503.06
- Conduct Sexennial Reappraisal of Real Property Values - §5713.01
- Correct Clerical Errors in Real Property Records - §319.35
- Determine & Assess Charge on Conversion of Land Out of CAUV Program - §5713.35
- Give Notice of Reassessment to Each Property Owner for Refunding of Debt - §133.55
- Inspect Records of Any Local Public Office for Board of Revision Purposes - §5715.41
- Issue Manufactured Homes Tax Notices - §4503.06
- Place Omitted Property on Real Property Tax Duplicate - §319.40
- Prepare Current Agriculture Use Valuations and Place on Duplicate - §5713.31; §5713.03
- Prepare Standards (with Engineer) for Compliance with Conveyance - §319.203
- Receive Applications for Lost or Destroyed Plat Records - §711.34
- Receive Notice of Transfer of Pollution Control Certificates - §5709.27
- Receive Surrendered Titles of Mobile Homes to be Taxes as Real Property - §4505.11
- Register Manufactured Homes - §4503.06
- Renumber Lots in Municipality - §711.28
- Transfer Land to New Owners - §319.20
- Transfer Title from State to County on Canal Lands - §1520.02
- Vacate Plats - §711.33
- Value and Assess Railroad Property Not Used in Operations - §5727.12
- Value Each Parcel of Property at Its Taxable Value - §5713.04
- Appoint Person to Appraise Property Subject to Appropriation by Governmental Agency - §163.06
- Receive Journal Entry On Land Appropriation Litigation And Transfer Same - §163.15
- Calculate Average Bank Prime Rate For Agricultural District Withdrawal Penalties - §929.02
- Not Disclose Information Dealing With Valuation Of Property Supplied By Tax Commissioner - §5703.21
- Auditor To Appraise And Place On Tax List Shore Property Damaged Or Destroyed By Erosion - §1506.48 (Former §1521.30)
- Include Statement On Conveyance In Regards To Rental Property Information - §319.02

As Chief Assessor of the County, the Auditor is responsible for establishing the value of all property, real and personal, in the County. Every six years the Auditor must conduct a full reappraisal of real property. Every three years, the Auditor must conduct an update of real property values. Each year, the Auditor assesses the values for manufactured homes and registers the manufactured homes. The Auditor also assesses the taxes for personal property after examining the tax returns. At any time the Auditor discovers property that has been omitted from the duplicate, the Auditor is to place it on the duplicate and assess any taxes that were also omitted.

At the time of the sexennial reappraisal, the Auditor must physically inspect every property in the County. The Auditor must also prepare appraisal manuals that will be used to determine values over the following six years. In order to accomplish this task, the Auditor will prepare specifications and requirements for the reappraisal and prepare requests for proposals. After the review of the proposals, the Auditor will select a private contractor to perform the work. Both the contractor and the contract must be approved by the Tax Commissioner. The Auditor directly oversees the work of contractor and where possible performs some of the work with Auditor's employees.

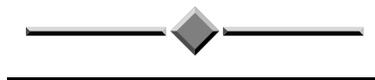
DUTIES AS CHIEF ASSESSOR OF COUNTY continued

Three years after the sexennial reappraisal, the Auditor conducts an update of the sexennial values. This update is a statistical analysis of all sales during in the interim period. The Auditor may conduct the update either entirely in house or hire an independent contractor. At the conclusion of both the sexennial and triennial appraisals, the Auditor must notify every property owner of the changes in their values. The Auditor must also recalculate the Current Agriculture Use Valuations at the same time. The Auditor must rely on the information supplied by the property owners as to crop and soil types, topography, and on the valuation tables prepared by the Tax Commissioner.

When a municipality has lots that are not consecutively numbered, the Auditor, with the Recorder and mayor of the municipality, may consecutively renumber the lots. The new numbers are then entered upon the Auditor's plat records and recorded with the Recorder. The Auditor also vacates any plats and issues a certification after the appropriate action by the Commissioners.

The Auditor is responsible for transferring ownership of all real property in the County and placing the new owners' names and values on the appropriate tax duplicates. In conjunction with the County Engineer, the Auditor may establish standards for the transfer or conveyance of real property. When property is transferred, a conveyance fee statement is submitted by the property owner or agent. This form discloses the location, old and new owners, and amount paid for the property. In some instances, the transfer is exempt from the conveyance fee, so an exempt conveyance form is used. This form shows the reason of for the exemption and does not disclose the price paid.

From the information on the conveyance form, the Auditor updates the tax lists. In some instances, such as when parcels are combined or split, the County Engineer gets the information first so the tax maps can be updated and then it is given to the Auditor to affect the transfer. The Auditor will take from the conveyance forms the price paid for the property and use this information when performing the tri-ennial updates or the sexennial reappraisals. The information on the conveyance forms also alerts the Auditor to any tax reduction programs or recoupments that may need to be implemented for the parcel.



DUTIES AS CHIEF ASSESSOR OF COUNTY – TAX LEVIES

Place Township & Township Road District Road Improvement Levy
on Tax Duplicate - \$5573.13; \$5573.211

Estimate Rates of Taxation of County Subdivisions - \$5705.34; \$5705.31

Calculate & Certify Estimated Levy for School District Current Expenses - \$5705.213

Calculate Millage Rate & Life of School District Emergency Levy Under \$5705.194 - \$5705.195

Calculation of Millage of Emergency Levies - \$5705.195

Certify Tax Valuation & Millage Required to Raise a Specified Dollar Amount - \$5705.03

Place Community College District Tax Levy Upon Tax Duplicate - \$3354.12

Place Conservancy District Levies and Assessments upon Tax Duplicate - \$6101.25

Place JVS Tax Levy upon Tax Duplicate - \$3311.21

Place Senior Citizens Services or Facilities Levy Upon Tax Duplicate - \$5705.71

Place State School Funding Offset Levy upon Tax Duplicate - \$5705.211

Place Township Island Tax District Levy upon Tax Duplicate - \$511.34

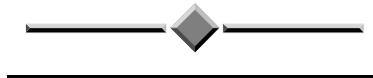
Place Township Road Levy upon Tax Duplicate - \$5573.13

Place University Branch District Tax Levy upon Tax Duplicate - \$3355.09

Receive Certified Copy of School District Resolution to Place Emergency Levy on Ballot - \$5705.213

Receive Certification of Tax Levy Election Results - \$3318.07; \$5705.19 - \$5705.25

Once a local taxing authority has determined the necessity for a levy outside the Ten Mill limitation or for the servicing of debt, the Auditor must place it on the tax list and duplicate. As part of this exercise, the Auditor determines what millage is required to raise the amount requested by the local taxing authority. This is the rate that is published on the ballots, if subject to a vote of the electorate. If the levy is passed by the electorate, the Board of Elections will certify the results. Based on the valuations set by the Auditor, the Tax Commissioner will calculate the effective tax rates, which the Auditor will then place upon the tax lists for collection by the County Treasurer.



DUTIES AS CHIEF ASSESSOR OF COUNTY – SPECIAL ASSESSMENTS

Calculate Special Assessments Collection Fee - \$727.36

Certify Sewer & Water Assessments - \$6117.02

Place Special Assessments for Retirement of Debt on Real Property - \$133.54

Place Special Assessments on Real Property Tax Duplicate - Bridges - \$319.61

Place Special Assessments on Real Property Tax Duplicate - Ditches - \$319.61

Place Special Assessments on Real Property Tax Duplicate - Sewers - \$319.61

Place Special Assessments on Real Property Tax Duplicate - Sidewalks - \$319.61

Place Special Assessments on Real Property Tax Duplicate - Streets - \$319.61

Place Special Assessments on Real Property Tax Duplicate - Township Lighting District - \$515.11

Place Special Assessments on Real Property Tax Duplicate –

Township Road Improvements - \$5573.11

Place Uncollected Special Assessments on Real Property Tax Duplicate - Municipalities - \$727.33

Receive Applications for Inclusion in & Maintain List of Properties in Agricultural District - \$929.02

Receive Certified Record of Conservancy District Assessments - \$6101.48

Receive from Municipality List of, & Remove from Tax List, Collected Special Assessments - \$727.332

Receive Municipal Debt Special Assessment by 2nd Monday in September - \$727.30

Receive Notification from Owner of Withdrawal From, & Calculate Penalty & Interest for Early

Withdrawal from Agricultural District - \$929.02

Receive Township Certification of Costs Related to Partition Fences

& Noxious Weeds - \$971.05; \$971.08; \$971.35

Receive Township Certification of Waste Disposal Service Charges - \$505.33

Receive, Place, and Collect Township Snow, Ice, or Debris Removal

Services Assessments on Tax Duplicate - \$505.82

Receive, Place, and Collect Township Water or Sewer Services Assessments

on Tax Duplicate - \$504.19

Received from County Commissioners a Certified Copy of Soil & Water Assessments and

Certify the Assessments to the County Treasurer - \$1515.24

Record, Place, & Collect County Stormwater Sewer District

Special Assessments & Charges - \$6117.012

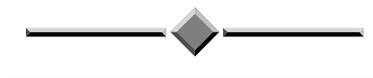
Place Township Underground Utilities Assessment on Tax Duplicate - \$515.16

Place Penalty Special Assessment For Not Filing Rental Property Statement - \$5323.99

Local subdivisions and taxing authorities may request the Auditor to place special assessments on the tax list. These special assessments are not subject to the reduction factor calculations nor do they receive the benefit of any other tax reduction program. The only exception is property within an agricultural district is exempt from paying these special assessments until such time as it withdraws from the district. The foregone assessments are then collected with interest. {\$929.03, ORC}

Before the Auditor can place any special assessment on the tax list, the local assessing authority must certify to the Auditor the amounts to be assessed. The assessing authority must also present to the Auditor a list of the parcels to be assessed. Municipalities must also give a list of collected assessments to the Auditor each year.

For some special assessment districts, a map of the district must be filed with the Auditor. For municipal special assessments that are to pay off debt, the Auditor must receive the assessments by the 2nd Monday in September.



DUTIES AS CHIEF ASSESSOR OF COUNTY – EXEMPT PROPERTY

Calculate Service Payments & Receive Notices of Local Incentive Districts - §5709.913; §5709.914

Maintain List of Exempt Properties in County - §5713.07; §5713.08; §6121.044

Maintain Lists of Properties Exempted by Water Development Authority - §6121.044; §6123.041

Maintain Record of Pollution Control Certificates - §5709.23

Notify Taxing Authorities of Pending Tax Exemption Applications for
Pollution Control Devices - §5709.23

Place, Remove, & Assess Recoupment Charges for Exempt

Agricultural Security District Property - §5709.28

Prepare Abstract / Tax List of Exempted Property Tax Lists –

Real & Personal Property - §5713.08; §5709.121

Receive Certification of Transfer of Property from Charitable Organization
of Qualified Low Income Families - §5709.12

Receive Documentation from Tax Commissioner on Air or Water Pollution Control Property Exempt
from Taxation & Issue Notice of Exemption to Effected Local Authorities - §5709.23

Receive from Housing Officer Certifications Property within a Community Reinvestment Area Is or Is
Not in Compliance with Exemption Requirements - §3735.67

Receive Report of Service Charges in Excess of Property Taxes on the Land of
Exempt Community Urban Redevelopment Corporations and

Distribute Excess Charges to Effected Taxing Subdivisions - §1728.11

Report to Ohio Director of Development Property Exempted Under §5709.87 - §3746.35

Receive Notice Of And Exempt Increase In Assessed Value Of Realty
Cleaned Of Contamination - §5709.87

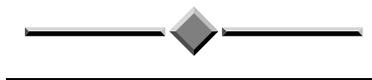
Request Reconsideration by Tax Commissioner of Exemption
for Pollution Control Facilities - §5709.22

Maintain list of tax exempt air quality control property - §3706.041

Chapter 5709 of the Ohio Revised Code is the primary source of legislation that exempts property from taxation. For some exemptions, if the property owner does not comply with the terms of the exemption, the contracting authority may terminate the agreement and collect any taxes that were abated.

The value of property exempt from taxation is reported to the Tax Commissioner of Ohio. This information is used in determining the tax reduction factors as well as for the School Foundation calculations made by the Ohio Department of Education.

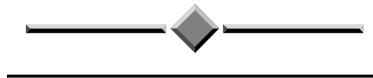
For some exemptions and abatements, such as Enterprise Zones, the local school district must agree to the exemption. If the project exceeds \$1 Million in new payroll, the local authority is to enter into a revenue sharing agreement with the schools.



DUTIES AS CHIEF ASSESSOR OF COUNTY – MISCELLANEOUS

- Add Omitted Property to Tax List - §5713.20
- Appeal, If Necessary, Final Determinations of Value Set by Ohio Tax Commissioner - §5717.02
- Ascertain Mortgage Indebtedness Upon Each Tract or Parcel - §5713.12
- Employ Competent Surveyor to Prepare Property Description - §5713.02
- Inspect Manufactured Home Park Registers - §4503.062
- Receive & Assess Plats of Subdivisions - §5713.18
- Receive Notice of Improvements - §5713.17
- Receive Notices of Appeal of Board of Tax Appeals - §5717.04
- Receive Notices of Appeal of Public Utility Assessments - §5727.47
- Register Manufactured Homes - §4503.061
- Require Owner to Furnish Accurate Property Description - §5713.02
- Require Owner to Make Survey or Auditor to Survey - §5713.15
- Require Production of Surveys & Title Papers for Subdivisions - §5713.14
- Value and Assess New Construction - §5713.01
- Actions regarding writ of execution on abandoned mobile homes - §1923.14

The miscellaneous duties as Chief Assessor of the County cover a variety of areas not easily classified elsewhere. Some, such as new construction, are an ongoing process. Others, such as surveying a property, may never be encountered by the Auditor. These duties affect the final determination of value the Auditor establishes during the updates and reappraisals.



DUTIES AS CHIEF PAYROLL OFFICER OF COUNTY

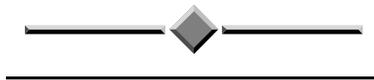
Chief Payroll Officer of County - \$325.17; \$9.41; \$9.42
Calculate and Remit Workers Compensation Premiums - \$4123.41
Civil Service Payroll Duties - \$9.41
Maintain Record of Appointments of County Officials' Deputies - \$325.17
Maintain Record of Public Employees Retirement System Contributions - \$145.47
Make Deductions & Payments for Qualified Transportation Fringe Benefit Program - \$9.361
Not Issue Any Payroll Without Certification by Appointing Authority Employee is to be Paid - \$9.41
Prepare Required Payroll Withholding Reports - State Income Tax - \$5747.06; \$5747.07
Remit Unemployment Compensation Premiums to State - \$4141.24
Upon Authorization by County Commissioners, Withhold Payroll Deduction
Donations to Charitable Organizations - \$9.81
Withhold & Remit Payroll Contributions to Police & Firemen Disability and Pension Fund, School
Teachers Retirement System, & School Employees Retirement System - \$742.32; \$3307.62; \$3309.57
Withhold and Remit Municipal Income Taxes from County Employees - \$9.42; \$718.02
Withhold Authorized Payroll Deductions for Health Insuring Corporation - \$1751.70
Withhold Contributions to PERS - \$145.16; \$145.47
Withhold Contributions to Vol. Fire Fighters Dependents Fund Assessments - \$146.08
Withhold Delinquent Employer Contributions from Settlements When Certified by Fund Director for
Police & Fireman Disability & Pension Fund - \$742.35
Withhold From Payroll of Non-Ohio Resident an Amount Equal to the Amount Required
by the State of Residence - \$5747.061
Withhold From Any Payments Due A Delinquent Employer And Pay Same Into PERS - \$145.51
Receive Notice From The Ohio Police And Fire Pension Fund Of Delinquent
Payments From Subdivisions And Remit Same To Fund - \$742.56

The Auditor is responsible for maintaining all payroll records of County employees. The Auditor must make the correct withholdings from the employee's pay and deposit and/or remit the withholdings to the appropriate Federal or State Agency. The Auditor must issue the payroll warrants biweekly and issue the Wage & Tax Statements (W-2) annually.

The failure of the Auditor to comply with the time limits set forth by Federal or State regulation can result in substantial penalties and interest being levied against the County. In the case of Wage & Tax Statements (W-2) and Withholding Allowance Certificates (W-4), the penalties are assessed on each W-2 or W-4 not properly issued or filed.

In addition to withholding and remitting the appropriate amounts from the employees' pay each pay period, the Auditor must also prepare detailed reports for the respective retirement systems. These reports include the employee's name, social security number, gross wages, and amount withheld. The Auditor must also prepare various reports and certifications when an employee leaves county employment, especially upon retirement.

The Auditor is responsible for withholding any delinquent contributions to the retirement systems when certified by the System. The Auditor does this by deducting the certified delinquent amounts from any money due the political subdivision involved. Usually this is done at the next property tax settlement.



TAX DUPLICATE RESPONSIBILITIES AND DUTIES

Place Costs to Erect Partition Fences or Cut Noxious

Weeds on Tax Duplicate - \$971.06; \$971.09; \$971.35

Place & Collect Unpaid Rents or Charges Certified by the Board of Trustees of Public Affairs - \$735.29

Place & Collect Unpaid Rents or Charges of Water or Sewer

Services Certified by Township Trustees - \$504.20

Place Levies of Sanitary Districts on Duplicate - \$6115.46

Place on Tax Duplicate & Collect Costs to Remove Unsafe Structures As Certified

By the Ohio Department of Natural Resources - \$1521.062

Place Public Utility and Interexchange Telecommunications Values on

Real Property Tax Duplicate - \$5727.23

Place Township Waste Disposal Service Charges on Tax Duplicate - \$505.33

Prepare Tax Rate Abstracts - \$323.08

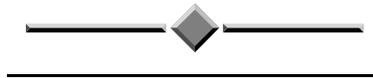
Place Township Costs On Duplicate Of Abatement, Control, Or Removal Of Vegetation, Garbage,

Refuse, And Other Debris - \$505.87

Place Township Expense To Remove Junk Vehicle On Duplicate - \$505.871

After every election where any tax levies were voted upon, the Auditor receives from the Board of Elections a certification of the results. The Auditor places upon the Tax Rate Abstract all levies that were approved by the voters. The Auditor also removes any existing levies that were not approved by the voters for renewal. The Auditor certifies the Tax Rate Abstract and files it with the Tax Commissioner. The Tax Commissioner verifies the rates and calculates the effective tax rates as required by Article XII - Section 2A of the Ohio Constitution. Upon receipt by the Auditor from the Tax Commissioner of these effective rates, the Auditor places the effective tax rates upon the Real Estate Tax Duplicate, and the full tax rates upon the Manufactured Home Tax Duplicate. The full rates are also used for the Tangible Personal Property Tax. The Auditor then calculates the amount of taxes due from each property owner and charges the Treasurer with the collection of these amounts.

The Auditor places upon the tax duplicates the special assessments authorized by local taxing authorities. The Auditor must receive the certifications from the local taxing authorities by the second Monday in September for the special assessments to be charged and collected on the next following tax collection and settlement. The special assessments are collected and settled in the same manner as other real property taxes.



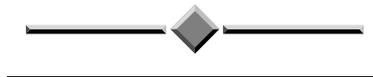
PREPARATION OF ABSTRACTS AND TAX LISTS

<u>Advertise Availability of Real Estate Abstract - \$5715.17</u>
<u>Prepare Abstract of Tax / Assessments Lists - Manufactured Homes - \$4503.06</u>
<u>Prepare Abstract of Tax / Assessments Lists - Personal Property - \$5715.23</u>
<u>Prepare Abstract of Tax / Assessments Lists - Public Utilities - \$319.46</u>
<u>Prepare Tax Rate Abstracts - \$323.08</u>
<u>Transmit copies of all Tax Duplicates and Abstracts to Tax Commissioner - \$319.47</u>
<u>Apply Reduction Factors Certified by Tax Commissioner to Tax List - \$319.301</u>

Every year the Auditor prepares summaries of the values and tax rates in effect in the county. These summaries are known as abstracts. Whereas the tax list shows every taxable property, the abstract shows a summary by taxing district.

The Tax Commissioner takes the information from the various abstracts, in particular the real estate abstracts and the tax rate abstracts, and calculates the tax rate reduction factors by levy and class of property. The purpose of the reduction factors is to help ensure that a levy will not collect more taxes in later years than it did in the first year it was levied. The first year any new construction values are placed on the tax list and abstract are not included in the reduction factor calculations. The values are included in later years.

Once the Tax Commissioner has determined the reduction factors and effective tax rates, they are certified to the Auditor. The Auditor then places the certified rates on the tax list and calculates the amount of taxes due. It is this list that is given to the Treasurer and is known as the Treasurer's Tax Duplicate.



ASSESSING AND COLLECTING OF TAXES AND FEES

Assess and Collect Property Transfer Tax - \$319.54; \$322.02

Assess Utilities Service Tax - \$324.05; \$324.06

Assess & Collect Force Account Violations Certified by Tax Commissioner - \$117.16

Assess and Collect Property Conveyance Fee - \$319.54

Assess Manufactured Homes Taxes - \$4503.06

Certify the Amount of Taxes Refunded in Each School District to Tax Commissioner - \$3317.026

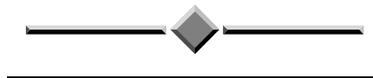
Remit One half of Penalty for Late Payment of Real Estate Taxes Listed by County Treasurer
as Paid Within Ten Days of Due Date - \$323.121

The Auditor is responsible for the assessing and collecting of several taxes and fees. Whenever property is sold or transferred, and is not exempted by law, the Transfer Fee of \$0.50 per parcel and the Conveyance Tax, set at so many mills per \$1,000 of value, must be assessed and collected. The Auditor needs to verify the number of parcels involved, as well as make sure the value is properly reflected on the Conveyance Form. If the property is claimed to be exempt from the transfer tax under Ohio law, the Auditor may investigate the claim and if necessary, assess the correct amount at a later time.

Estate and Personal Property Taxes are all self-assessed taxes. That means the taxpayer determines the value of the taxable property, determines the tax rates, and calculates the taxes due. The Auditor must verify the calculations used by the taxpayer. In the case of Estate Taxes, the Auditor is restricted as to what he can verify. As to Personal Property Taxes the Auditor may make changes in the assessments made by the taxpayer as well as assess additional taxes, penalties and interest. In all three types of self-assessed taxes, the Auditor may also change the taxing district if he determines the taxpayer used the incorrect one. On every Personal Property Tax Return and Grain Handling Tax Return, the Auditor must also attach to the front a copy of the paid receipt of taxes. A copy must also be attached to the front of every copy of the returns forwarded to the Tax Commissioner. The Grain Handling Tax was phased out beginning with filing year 2007 and is no longer collected.

The tax assessed on Manufactured Homes is based on the purchase price of the manufactured home multiplied by a depreciation percentage set by law. This net amount is then multiplied by the tax millage in effect for the area in which the manufactured home is located. The Auditor must determine which depreciation schedule to use, based on whether or not the manufactured home was purchased furnished. Beginning in 2000, Manufactured Homes could also be taxed as real estate.

The Utilities Service Tax (\$324.05; \$324.06) is a permissive tax levied by the County upon the amount charged by the utility, less any Federal excise tax, to its customers. The Auditor receives each quarter from each utility a return of the taxes assessed and collected. If any tax is not paid, the Auditor may then assess it against either the utility or the customer, depending upon the information held by the Auditor. The Auditor must give written notice of any such assessment. The utility must also maintain a record of all utility service taxes collected and the utility service charges for inspection by the Auditor.

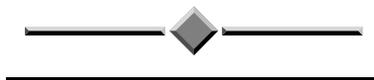


CERTIFICATION AND COMPILATIONS - PROPERTY TAXES

Certify Delinquent Taxes - Real Estate - \$5721.13; \$319.43
Certify & List Uncollected School Taxes to State - \$3317.0210; \$3317.0211
Certify Amount of Tax to be Levied by a School District to Offset
Decrease in State School Funding - \$5705.211
Certify Delinquent Taxes - Personal Property Tax - \$5719.04
Certify Delinquent Taxes - Manufactured Homes - \$4503.06
Certify to Township Amount Collected by Hospital Levy - \$513.04
Compile General Tax List and Schedule of Real Property - \$319.28
Determine Sums to be Levied Upon Each Tract or Parcel in County - \$319.30
Maintain List of Oil, Gas & Mineral Properties in County - \$5713.05
Provide Endorsement All Manufactured Home Taxes Have Been Paid
Prior to Transfer of Title of Ownership - \$4503.061

The Auditor is responsible for certifying numerous lists and records before any action can be taken by other county and state boards, departments, and agencies. Many of these certifications require extensive research into the underlying data to make sure everything is correct and properly classified. As an example, before the Treasurer can commence foreclosure proceedings on delinquent property, the Auditor must certify what property is delinquent and for what amount. Although this information is prepared originally by the Treasurer as part of his duty to collect taxes, the Auditor must still verify the information is indeed correct and include it as part of the tax abstracts forwarded to the Tax Commissioner. It is from the abstracts that the Tax Commissioner determines the effective tax rates. These abstracts also are used to determine the level of State assistance to local schools (the School Foundation Program).

The lists that are maintained by the Auditor are also used to determine the estimates of tax revenues for the several taxing authorities in the County. These estimates provide up to fifty to sixty percent of the local taxing authorities' budgets for the year.



ADMINISTER TAX REDUCTION PROGRAMS

10% Reduction (Including Removal of Business Property from Program) - \$319.302

2.5% Reduction - \$323.152

Certify 10% Reduction - Real Estate - \$319.302

Certify 2.5% Reduction - Real Estate - \$323.152; \$323.154

Certify Current Agricultural Use Valuations (CAUV) - \$5713.33

Certify Forest Lands - \$5713.23

Current Agricultural Use Valuations (CAUV) - \$5713.31

Forest Lands - \$5713.23

Homestead Exemptions - Real Estate - \$323.152

Homestead Exemptions - Manufactured Homes - \$4503.064

Certify Homestead Exemptions - Manufactured Homes - \$4503.067

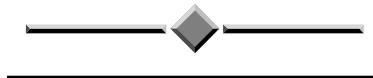
Certify Homestead Exemptions - Real Estate - \$323.152

Notify Applicant May Apply For Reduction In Taxes On Formerly Vacant Land - \$5713.011

The Auditor notifies all current holders of these programs so the required annual filings are made. In the case of Forest Lands and CAUV, the Auditor must also track the parcels involved and assess a recoupment charge on those parcels that withdraw from the program. The Auditor needs to calculate this charge based on the taxes saved as a result of the Program. For CAUV, the Auditor must also maintain the soil types and topography, and crops grown.

As of tax year 2007, the Homestead Exemption allows an exemption of up to \$25,000 on the taxable value of the homeowner's property value if the homeowner establishes that he/she is 65 or older or totally and permanently disabled. As of tax year 2007, the requirement under former legislation that applicants meet certain income guidelines no longer exists. However, if the homeowner was already receiving the Homestead exemption under the former legislation (operative for tax years 2006 and before), the Auditor determines under which formula the homeowner receives the greater benefit and applies that formula.

The Auditor provides and processes all Homestead applications (DTE forms) in the county and certifies the total amount exempted under the program to the Tax Commissioner who then authorizes a reimbursement to the local authorities of the taxes exempted.



APPORTIONMENTS, SETTLEMENTS & DISTRIBUTIONS

Advance Payments to Local Governments - \$321.34; \$321.341
Apportion Cigarette License Taxes - \$5743.15
Apportion Costs of Advertising Delinquent Taxes - \$5721.04
Apportion Elections Expenses and Chargebacks to Subdivisions - \$3501.17
Apportion Expenses of General Health District - \$3709.28; \$3709.30
Apportion Funds Received from the Ohio division of Forestry from the Sale of Timber and Other Forest Products from State Forests & State Forest Nurseries - \$1503.05
Apportion Gasoline Tax (Monthly) - \$5735.23
Apportion Motor Vehicle License Tax (Monthly) - \$4504.05; \$4501.04
Apportion Payments in Lieu of Taxes of Conservancy Districts - \$6101.151
Apportion Taxes Between Municipality and Township After Annexation - \$5705.31
Apportion Treasurer's Tax Collector Expenses - \$5721.021
Ascertain, Apportion, & Order Division of Funds on Hand When a Subdivision Withdraws from a Joint Fire & Ambulance District or Joint Fire District - \$505.371; \$505.375
Ascertain, Apportion, & Order Division Of Funds Upon Withdrawal of Municipality from Fire District - \$505.37
Calculate Auditor and Treasurer Fees on Tax Settlements - \$319.54
Determine & Apportion Tax Levy Administrative Fee Loss - \$5751.23
Distribute County Court & Common Pleas Court Fines to Law Library - \$3375.51; \$3375.52
Distribute Taxes Due Other Subdivisions Within Five Business Days of Close of Settlement - \$135.351
Pay to Treasurer of State Housing Trust Fund Fees - \$319.63
Prepare Settlement & Distribution to Subdivisions of Taxes - Estate Taxes - \$5731.46
Prepare Settlement & Distribution to Subdivisions of Taxes – Manufactured Homes - \$4503.06; \$4503.068
Real Estate, & Manufactured Homes - \$321.29; \$321.24

At the end of each tax collection for property taxes and assessments, and every month for gasoline & motor vehicle license taxes, the Auditor must distribute the monies collected to the appropriate taxing authorities.

For property taxes, this includes apportioning the monies collected not only among the several taxing authorities, but also among the several Funds of the taxing authorities. These apportionments are based on the rate of taxes levied within each separate taxing district for each taxing authority. The Auditor must also collect and properly apportion the Auditor, Treasurer and Real Estate Assessment Fund fees required by \$319.54.

The Motor Vehicle License Tax and Gasoline Tax are distributed to the same respective Funds of the political subdivisions. These Funds are restricted by State law to specific purposes relating to the construction, repair, and maintenance of roads and bridges within the jurisdiction. The taxes collected for Estate Tax and Cigarette Tax are distributed to the General Fund only of the effected political subdivisions.

APPORTIONMENTS AND SETTLEMENTS & DISTRIBUTIONS continued

When apportioning the expenses of General Health District (\$3709.28; \$3709.30) and payments in lieu of taxes of Conservancy Districts (\$6101.15), the Auditor must determine the pro rata value of each involved subdivision to the total value of the District. As an example, if the District has a total assessed valuation of \$1,000,000, and XYZ Township has a value of \$100,000, then XYZ Township is charged 10% of expenses of the General Health District, and allowed 10% of the payments of the Conservancy District. The expenses are then deducted on the real estate tax settlement for each effected subdivision from their General Fund shares.

Following an election, the Auditor receives from the County Board of Election a Certification of Expenses for each taxing authority. These expenses are what the Board spent for ballots, supplies, and poll workers. The Auditor charges back to the General Funds of the respective taxing authorities at the Settlements these expenses. The Auditor must maintain and preserve these Certifications until such time as allowed by Ohio law.

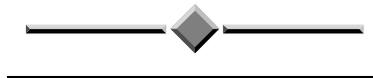
In case insufficient taxes are collected against which to charge the Auditor, Treasurer and Real Estate Assessment Fund fees, the expenses of the General Health District, or the County Board of Election expenses, the Auditor may take one of two actions. He may either bill the subdivision for the expenses, or he may charge the next occurring property tax settlement. In any case, the Auditor, Treasurer and Real Estate Assessment Fund fees must be charged against the current settlement and not billed.

In addition to the Auditor and Treasurer Fees the Auditor must calculate and collect, the Auditor must also calculate and collect a 5% fee from all delinquent taxes collected by the Treasurer. This fee is paid into a special revenue fund of the County. This Fund is used by the Prosecutor and Treasurer for the collection of delinquent taxes.

The Auditor may also calculate and collect a fee for the collection of special assessments levied by a local taxing authority. This fee is set at a percentage determined by the Auditor. It is collected from the local taxing authority's share of the special assessment and paid into the County General Fund.

Each month, the Auditor must also apportion the various fines levied by the several courts in the County. This apportionment is based on who the arresting officer is (Highway Patrol, Sheriff, etc.), in what court the case was heard (Common Pleas, Municipal, or County) and under what section of Ohio law or municipal ordinance the person was charged. These fines are then apportioned between the County Law Library, the General Fund, or the Road & Bridge Fund.

The cost of publishing delinquent tax lists shall be apportioned among the taxing districts. One half is collected from the appropriate local taxing authority at each semiannual apportionment.



DELINQUENT TAXES - ADVERTISING OF DELINQUENCIES

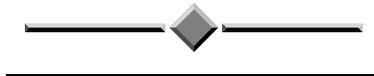
Advertise Delinquent Personal Property Taxes - \$5719.04
Advertise Delinquent Real Estate Taxes - \$5721.03; \$5721.06
Advertise Forfeited Lands - \$5723.05
Prepare Advertisements for Delinquent Lands - \$315.18

Each year, at the conclusion of the respective collection periods, the Auditor prepares a Delinquent Duplicate. One copy is given to the Treasurer, who then attempts to collect the delinquent taxes. The Auditor must then advertise the Delinquent Duplicate (List) twice. The advertisement must be in English in a newspaper of general paid circulation in the County. Prior to the publication of the List, the Auditor must also publish once a week for two weeks a display notice. This notice has certain wording prescribed by statute.

The Auditor, from information supplied by the Treasurer, must delete the names of all taxpayers who have paid their delinquencies, entered into undertakings with the Treasurer, or are bankrupt. In those cases where publication deadlines prevent deletion, an asterisk is to be placed by the names. The Auditor cannot publish any Delinquent Real Estate that was published in a prior advertisement, unless a different tax year has become delinquent. The Auditor cannot publish any Delinquent Personal Property that has filed a petition for review and redetermination of the assessment with the Tax Commissioner.

In the case of Delinquent Personal Property Taxes, the Treasurer may foreclose on the property once published. In the case of Delinquent Real Estate Taxes, the Treasurer may foreclose one year after publication. Therefore the accuracy of the publications is paramount.

After the Treasurer has unsuccessfully tried twice to sell at public auction any foreclosed real property, the land is forfeited to the State of Ohio. The Auditor, as agent of the State, must then advertise the sale of forfeited lands. The advertising requirements are substantially the same as for Delinquent Real Estate as far as notices and frequency.



DELINQUENT TAXES - OTHER DELINQUENT TAX DUTIES

Apportion Estimated Taxes That Are a Lien on Property Acquired by the State - \$319.20

Attach Copy of Delinquent Tax Contract from County Treasurer to
Delinquent Tax Certificates or Lists - \$323.31

Calculate 5% Fee on Delinquent Property Tax Collections - \$321.261

Certify Continuation of Lien Arising from Delinquent Personal Property Taxes
to County Recorder - \$2305.26

Charge Cost to Advertise & Sell Nonproductive Delinquent Land to Electing Subdivisions - \$5722.03

Compile or Certify List of Abandoned Land - \$323.67

Duties in Regards to Delinquent Lands - \$5721.01 et seq.; \$319.49

Duties in Regards to Forfeited Lands - \$5723.01 et seq.

Give Release to Claim for Delinquent Taxes on Parcel Acquired for
Redevelopment by Political Subdivision - \$5722.21

Issue Warrants for Refund or Redemption Delinquent Property Tax Certificates - \$5731.38

Maintain List of Real Estate & Public Utility Lots and Plats Returned
Uncollectible by County Treasurer - \$319.48

Make & Certify Conservancy District List of Delinquent Assessments - \$6101.60

Prepare Abstract of Delinquent Property Tax Lists - Personal Property - \$319.52

Prepare Abstract of Delinquent Property Tax Lists - Real Estate - \$319.52; \$5721.01

Prepare Delinquent Personal and Classified Property Tax List / Duplicate - \$5719.04

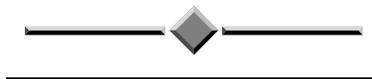
Prepare Duplicate of Delinquent Personal Property Taxes in
Excess of \$100 for Inclusion on Recorder's Lien List - \$5719.04

Remove from Cumulative Tax List Delinquencies Deemed Uncollectible by
Board of Revision & Prosecuting Attorney - \$5719.06

At the same time the Delinquent Personal Property Tax List is prepared, the Auditor also prepares a list of every delinquent taxpayer who owes more than \$100. This list is then filed with the Recorder's office, which enters it onto the Lien Record. These liens accrue against both personal property of the delinquent taxpayer and any real property the delinquent taxpayer may own. The Auditor also prepares the Abstract of Delinquent Property Tax Lists for Personal Property and for Real Estate. These abstracts summarize the total amount of delinquencies by taxing district and type.

The Auditor must certify to the County Prosecutor each delinquent tract of land, city or town lot, or part of a lot that has been certified as delinquent for one year. The Auditor must sign the certificates and file them with the Prosecutor who can then foreclose on the properties. The Auditor must maintain a record of these certificates until such time as allowed by law. The law allows the Auditor the option of issuing one certificate per parcel or a single master list of all delinquent parcels.

If the Treasurer is unable to sell any delinquent lands after two public auctions, the Prosecutor petitions the Court to allow the lands to be forfeited to the State. Upon order of the Court, these lands are certified to the Auditor. The Auditor may then sell these lands at public auction for whatever amount the Auditor may receive. Often this auction is in two parts. During the first part, the Auditor sets as the minimum bid the amount due for taxes, penalties and costs. During second part, the Auditor removes the floor from any properties that did not sell during the first part. The Auditor prepares and issues the deeds for every property that is sold at the Forfeited Land Sale.



ESTATE TAX DUTIES

Act as Agent of Tax Commissioner - Estate Taxes - §5731.26; §5731.41

Assess Estate Taxes - §5731.27

Certify Fees & Expenses to Tax Commissioner and Pay Them Out of

Undivided Estate Tax Fund - §5731.47

Inventory Safe Deposit Boxes of Guardianships - §2111.14

Issue Estate Tax Refunds - §5731.27

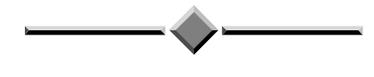
Issue Estate Tax Releases for Assets and Consents for Transfer - §5731.39

The Auditor Estate Tax duties include the receiving of tax returns, assessing any penalties and interest, sending copies of the returns to the Tax Commissioner with supporting documentation, verifying the valuation of any reported real estate with the Auditor's values, assisting taxpayers in the preparation of returns, issuing consents to transfer property, inventorying safe deposit boxes for guardianships, receiving payment of any taxes, penalties or interest due, issuing bills/receipts for payments, and rendering whatever assistance the Tax Commissioner may request.

While these duties may seem straightforward, the Auditor must maintain strict confidentiality on all information obtained relating to estate taxes. This is nowhere more apparent than when conducting inventories of safe deposit boxes of guardianships. These boxes may contain cash, negotiable securities such as stocks and bonds, jewelry and other valuables. The boxes may also contain personal papers and photographs. Sometimes, items are found that could be embarrassing to the family. In rare cases, firearms and ammunition may be found. The breaching of this confidentiality is subject to a fine of not less than \$100, no more than \$5,000 (§5731.99 ORC).

The Auditor must also be careful to not accidentally give legal advice to estate tax filers. By doing so, the Auditor could be held in violation of Ohio law which forbids the unauthorized practice of law. The Auditor must also be careful in giving advice in regards to stocks, bonds, and any other instruments regulated by the US Securities and Exchange Commission.

As Estate Tax agent, the Auditor works with attorneys, funeral directors, trust officers of financial institutions, and other professionals. In addition, the Auditor often deals with people who are distraught or angry. The Auditor needs to explain the procedures to them while not further antagonizing them or causing additional distress.



PERSONAL PROPERTY TAX RESPONSIBILITIES AND DUTIES

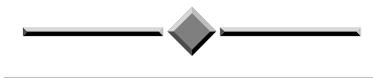
Compile General Tax List and Schedule of Personal Property - §319.29; §319.34
Prepare Settlement & Distribution to Subdivisions of Taxes – Personal Property - §321.29; §321.24
Assess Personal Property Taxes & Review Returns - §5711.11; §5719.02
Act as Agent of Tax Commissioner - Personal Property - §5711.01
Assist Taxpayers in Preparation of Personal Property Tax Returns - §5711.11
Attach Copies of Paid Receipts to Personal Property Tax Returns - §5719.02
Certify Change in Value as Reported on Supplemental Tax Return to Local Fiscal Officers - §5711.131
Destroy Personal Property Tax Returns Older than Five (5) Years - §5711.36
Give Notice of Any Personal Property Tax Penalty Assessed - §5711.28
Prepare Settlements with Tax Commissioner - Personal Property Taxes - §319.50
Receive Notices of Petitions for Reassessments & Final Determinations - §5711.31
Receive Sworn Statement That Winner of Competitive Bids
Owes No Personal Property Taxes - §5719.042

Effective on June 30, 2005, Section 5711.22 of the Ohio Revised Code was amended to begin the phasing out of the tangible personal property tax. Over a period of four years, the listing percentage is reduced from 25% to 0%. The schedule for the reductions is:

2005 = 25.00%
2006 = 18.75%
2007 = 12.50%
2008 = 6.25%
2009 and thereafter = 0.00%

The listing percentage is the percentage that is applied to the value of the tangible property in order to determine the taxable value. In addition to the phase out of the personal property tax, railroad and public utility personal property, which is assessed directly by the Tax Commissioner, also is phased out between the years of 2007 and 2011. During the phase out period, local subdivisions will receive reimbursements from the state for a portion of the revenues lost. These reimbursements will continue at a constant level until 2011, at which time they will begin to decrease until they end in 2017.

Although the personal property tax is being phased out, the collection of delinquent personal property taxes is not. Any delinquent taxes the Treasurer determines to be uncollectible after five years may be presented to the Board of Revision and Prosecuting Attorney. If they agree the taxes are uncollectible, they certify the list of uncollectables to the Auditor who then removes the taxes from the cumulative tax list.



STATE FINANCIAL ASSISTANCE TO LOCAL GOVERNMENTAL UNITS

County Library & Local Government Support Fund:

Calculate Apportions of Classified Tax Received in 1984 - \$5705.32

Distribute Monthly in Accordance w\ Budget Comm. Action - \$5705.32; \$5747.48

Present Tax Commissioner's Certification to Budget Comm. - \$5705.32

Receive Tax Commissioner's Certification of Amounts - \$5747.46

Local Government Fund:

Calculate Local Subdivisions' Percentage - \$5747.51

Certify Apportionment to County Treasurer - \$5747.53

Certify County's Share to Tax Commissioner - \$5747.53

Distribute Fund: Monthly According to Apportionment - \$5747.50

Notify Local Subdivisions by Certified Mail - \$5747.51

Notify Tax Commissioner of Apportionment - \$5747.51

Present Tax Commissioner's Certification - \$5747.51

Publish Apportionment in Newspaper - \$5747.51

Soil & Water Conservation District Assistance Fund - \$1515.14

The two Local Government funds from the state are funded by various state revenue sources. The apportionment of these monies is determined either using a statutory formula or by an alternative formula. The amounts reimbursed by the state have been frozen since the 2000 – 2001 state biennial budget.

The various Local Government Funds are transfers of State Revenue to the County and the Townships, Municipalities, and Libraries within the County. For the Local Government Fund, the Budget Commission, of which the Auditor is Secretary, holds hearings to determine the apportioning percentages. The Auditor applies these percentages to the amount certified by the Tax Commissioner. The Auditor must also publish the apportionments in a newspaper of general paid circulation. Any subdivision entitled to receive a share of these Funds may appeal the decision of the Budget Commission. The Auditor must then supply all relevant information the Board of Tax Appeals. No money may be distributed until the appeals are settled. As an alternative, the Budget Commission may use the apportionment percentages specified in the Revised Code.

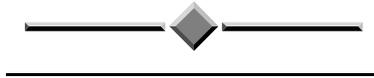
For the County Library & Local Government Support Fund, the Auditor must go back to the classified tax settlement in 1984, the last year for this tax, and determine which subdivisions received any money, and how much. Based on this information, the Auditor then apportions the current year's money in the same proportions.

STATE FINANCIAL ASSISTANCE TO LOCAL GOVERNMENTAL UNITS continued

The Auditor is required to disburse the County Library & Local Government Support Fund and the Local Government Fund funds to the several eligible subdivisions by the 15th of each month (§5747.58 & §5748.50).

The Auditor shall apportion and distribute among the libraries any collection of delinquent classified tax in the June and October disbursements.

The state also provides financial assistance to local soil and water conservation districts. These funds are appropriated by the state from fees paid for the disposal of debris (§3714.073). The funds are paid by the Auditor into the soil and water conservation district fund in the county treasury.



ISSUANCE OF LICENSES AND PERMITS

Issue Retail Cigarette Sales Licenses and Maintain Record - §5743.15; §5743.16

Issue Junkyard Permits - §4737.08

Issue Manufactured Home Relocation Permits - §4503.061(H)

Issue Motor Vehicle & Trailer Registrations, Driver's Licenses, and Learner Permits; Act As Deputy Registrar Of Motor Vehicles When Appointed by State Registrar - §4503.03

Issue New Merchandise Public Auction Permits - §1318.02

Issue Retail Vendors' Licenses - §5739.17

Issue Traveling Public Show Permits - §3765.01

Issue Watercraft Registrations for ODNR When Appointed by the Department - §1547.52

Maintain Record of Licensed Vendors in County - §5739.18

Maintain Record of New Merchandise Public Auction Permits - §1318.05

Receive Notice of Noncompliance by Junkyard & Order to Suspend Junkyard License - §4737.10

Receive Tax Commissioner's Revocation of Retail or Wholesale Cigarette License - §5743.18

Register Dogs and Kennels - §955.01 et seq.

The Auditor issues several licenses and permits for the regulation and/or taxation of businesses. The Auditor may optionally, upon appointment by the appropriate state agency, issue licenses and registrations for motor vehicles and watercraft. The Auditor also issues registrations / licenses for dogs and kennels within the County.

The Vendor's License forms the basis for two taxes. The first is the sales tax; the second is the tangible personal property tax. A copy of the license is forwarded to the Ohio Department of Taxation which sends the vendor a sales tax payment book. The vendor pays to the State the amount of sales due based on gross taxable sales. The State then forwards to the County its share of the permissive sales tax, if any. A portion of the sales tax is also included in the Local Government Fund, which is shared by the County, townships, and municipalities. The Auditor and Tax Commissioner also use the information on the license to determine if the vendor is filing the required tax returns. The Auditor uses the information on the license application to mail a tax return to the vendor. The Tax Commissioner uses the information to cross reference to the sales tax, personal property, and income tax returns. Some of the information contained on the application for the license is confidential under Federal law and cannot be disclosed to the public.

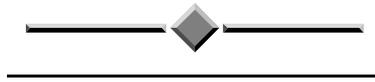
The Auditor registers all dogs and kennels and issues licenses for the same. A portion of the fees collected for the registrations goes to pay for claims made on animals destroyed or injured by dogs. Another portion is designated for the use of the County Dog Warden, who is responsible for the enforcement of the licensing and registering of dogs and kennels. The Auditor may appoint agents to assist in registering all dogs and kennels and issuing licenses. A fee is allowed for the agents on each license, to be paid in addition to the license fees set by the County Commissioners. These fees are required by law (§955.14) to be in the ratio of two dollars for a dog registration and ten dollars for a kennel registration.

The Auditor issues both the retail and wholesale Cigarette Dealer Licenses. The amount charged for these licenses is prorated over the course of the year, depending upon when the license is purchased. In the case of cigarette vending machines, a license must be purchased for each machine. Twice a year the Auditor settles with the Tax Commissioner and the several eligible local political subdivisions all taxes collected from the sale of the licenses.

ISSUANCE OF LICENSES AND PERMITS continued

Before the Auditor can issue a junkyard license, the location must be inspected by the Sheriff, the Township Constable or Police Officer, or by the Chief of Police of the municipality where the junkyard is located. The inspection is presented in writing to the Auditor. (§4737.11)

When the Auditor acts as an agent for the Ohio Department of Natural Resources - Watercraft Division (ODNR) or as a Deputy Registrar for the Ohio Registrar of Motor Vehicles, additional security and safeguards must be implemented. All licenses and registrations must be kept in a secure area and not accessible by the general public. The Auditor must also post bond for the performance of these duties in addition to the statutory official bond. The Auditor is also personally accountable for all licenses consigned to the office.



MEMBERSHIP ON VARIOUS BOARDS AND COMMISSIONS

Chair - Tax Incentive Review Council - \$5709.85; \$5709.883
Cast Determining Vote on Budget Commission on Whether or Not to
Require Annual Tax Budgets - \$5705.281
Member - Board of Revision - \$5715.02
Member - Board of Trustees of the Sinking Fund - \$327.01
Member - Budget Commission - \$5705.27
Member - County Records Commission - \$149.38
Member - Data Processing Board - \$307.84
Member - Financial Planning and Supervision Commission - \$118.05
Member - Microfilming Board - \$307.80
Prepare Budgets of Data Processing Board - \$308.845
Receive Appeals of Real Property Valuations - \$5715.19
Secretary Board of Revision - \$5715.09
Secretary Budget Commission - \$5705.27
Secretary of Data Processing Board - \$307.844

The Auditor serves on several Boards and Commissions in the County. In the cases of the Board of Revision and the Budget Commission and the Board of Trustees of the Sinking Fund, the Auditor also serves as Secretary. In the case of the Data Processing Board, the Auditor serves as Chief Administrator and Secretary. In the case of the Tax Incentive Review Council, the Ohio Department of Commerce - Economic Development Division recommends that the Auditor serve as Chair. When serving as Secretary, the Auditor must maintain a complete and accurate record of the proceedings of the Board. The Auditor must provide transcripts of the proceedings when called upon to do so by an appellate authority, such as the Courts or the Ohio Board of Tax Appeals. Each of the Boards and Commissions must meet at least annually.

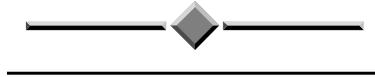
The Budget Commission meets whenever there is a change in any taxing authority's Certificate of Estimated Resources. It is the Auditor's responsibility to make sure the certificates are prepared and presented to the Board. The Commission also meets in two major sessions for the presentation of tax budgets. The first session occurs in February for the schools and the second in August for all other taxing authorities. The Auditor also has several responsibilities in regards to the several Local Government Funds (see STATE FINANCIAL ASSISTANCE TO LOCAL GOVERNMENTAL UNITS) in conjunction with the Commission.

The Board of Revision meets to hear complaints as to the value assessed on real property and when called by the Secretary of the Board (Auditor). The Board members are the Auditor (and as Secretary), Treasurer, and Chair of the County Commissioners. The Auditor must receive all complaints as to value and present them to the Board. He must also notify the complainants of the Board's decisions and place the values determined by the Board on the tax duplicate.

The Tax Incentive Review Council is required to meet annually. The Council reviews the performance of those companies that have entered into Enterprise Zone agreements within the County. The Council can recommend the continuation, modification, or revocation of the agreements to the authorizing legislative body. The Auditor tells the Council whether or not the companies have filed the required personal property tax returns, and if the company is current in its Real Estate and Personal Property taxes. The Auditor also prepares other information for the Council as it may request.

MEMBERSHIP ON VARIOUS BOARDS AND COMMISSIONS continued

As a member of the Microfilming Board, Data Processing Board, and County Records Commission, the Auditor helps set those policies governing the actions of other county offices, boards and departments as they relate to the subject of the Boards. As a member of the Board of Trustees of the Sinking Fund, the Auditor determines the balance in the Fund and helps to set the tax rate, if required by the bond terms, needed to retire the debt.



WEIGHTS & MEASURES

Sealer of Weights & Measures - \$319.55

Appoint Inspectors of Weights & Measurers - \$319.59

Enter Premises, Issue Stop Orders, & Seize Any Incorrect Device or Package - \$1327.51

Inspect All Weights & Measures Devices Used Commercially & Packages Offered for Sale - \$1327.50

Apply to Court for Injunction Against Person Violating Weights & Measures Laws - \$321.60

Uniform Motor Fuel Quality Testing Program - \$1327.70

As Sealer of Weights and Measures, the Auditor acts in concert with both the Ohio Department of Agriculture - Weights & Measures Division (ODA/W&M), and the National Institute of Standards and Technology (NIST). {Note: NIST was formerly known as the National Bureau of Standards (NBS).} The Auditor is responsible for the inspection, testing and sealing of all devices used in retail trade that weigh or measure. The Auditor is also responsible for inspecting retail package labeling and price verification systems (scanners). All inspections must be conducted in conformance with the procedures and tolerances specified by State law and Federal regulation. The primary sources for these procedures and tolerances are found in:

NIST Publication 133 - "Checking the Net Contents of Packaged Goods"

NIST Handbook 44 - "Specifications, Tolerances, and Other Technical Requirements for Weighing and Measuring Devices"

Ohio NTEP Handbook - Certificates of Conformance (with Updates)

ODA-W&M Examination Procedures Outlines Handbook

The Auditor must maintain several sets of test standards. The ODA-W&M supplies a recommended minimum number and types of standards for the Auditor's use. These Standards include various certified weights, liquid measures, volumetric measures, scales (both mechanical and electronic), timers, and tape measures. Each standard must meet the same minimum requirements for tolerances and specifications as the devices used by retailers. The ODA-W&M, as a certified National Type Evaluation Program (NTEP) Laboratory, tests and certifies the Auditor's standards periodically. Failure by any standard to meet the minimum tolerances results in the standard being rejected for use. The Auditor must then either repair or replace the standard and then resubmit it to the NTEP Laboratory.

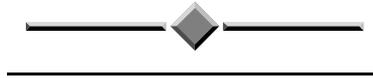
Most devices used in retail trade must meet certain minimum standards and possess an NTEP Certificate of Conformance (COC) as of March 1, 1991 (§901:6-2-01 OAC). Examples of the devices needing a COC are retail motor fuel dispensers, shipping scales, bench and counter scales, vehicle scales, computing scales, and electronic cash registers when used as part of a point-of-sale system. This certificate is obtained by the device manufacturer after submitting the device to an NTEP Laboratory for testing. If a device is required to have a COC but does not have a COC, it cannot be used in retail trade.

The Auditor has the authority to accept, reject, or condemn any device or product that does not meet the tolerances specified by law. This includes the physical removal of the devices or products from the premises of the retail establishment. Should the Auditor remove any nonconforming devices or products, he must safeguard them from any possible corruption or deterioration as they may be entered into a court of law as evidentiary matter. The Auditor also may close a retailer or prevent it from commencing retail business if it fails to use NTEP certified devices.

WEIGHTS & MEASURES continued

For certain inspections, the Auditor will work directly with the ODA-W&M Inspectors. These inspections usually involve large capacity (vehicle) scales, special investigations, railcar scales, compressed natural gas (CNG) and liquefied petroleum (LP) gas dealers, and hopper scales. These inspections are performed by the ODA/W&M partially because the cost of the test standards is prohibitive to counties.

The Auditor's inspectors are required by the Ohio Administrative Code, §901:6-9-01, to meet certain minimum training requirements. The failure by the Auditor's inspectors to meet and maintain these minimum training requirements could result in all inspections performed by the noncomplying inspector being declared null and void.



REPOSITORY OF OFFICIAL REPORTS, RECORDS, AND OTHER DOCUMENTS - FISCAL

- Maintain Record of Animal (Sheep) Claims - \$955.35
- Maintain Record of County Commissioners' Transactions in regards to the County Home - \$5155.02
- Maintain Record of County Officials' Annual Reports - \$305.19; \$2101.15
- Maintain Record of County Officials' Bonds - \$321.02
- Maintain Record of Elections Expenses and Chargebacks - \$3501.17
- Maintain Record of Highway, Bridge & Culvert Expenses - \$5543.05
- Maintain Record of Proceedings of County Highway Improvement Commission - \$5545.07
- Maintain Record of School Treasurers' Bonds - \$3313.25
- Receive Certification of Expenditure of Forfeited Monies by Sheriff or Prosecuting Attorney - \$2981.13
- Receive Certified Copy & Maintain Record of Community School Treasurers' Bonds - \$3314.011
- Receive Certified Copy of Bond of Joint Ambulance District Clerk - \$505.375
- Receive Copy of Annual Report from Law Library - \$3375.56
- Receive Copies of Newly Enacted Statutes from Secretary of State - \$149.09; \$149.091
- Receive from Ohio Department of Mental Retardation & Developmental Disabilities the Order Terminating a Local MRDD Board's Medicaid Administrative Authority - \$5126.056
- Receive Park Commissioner Bonds - \$1545.05
- Receive Referendum or Initiative Petition to Amend or Repeal Joint Economic Development District Income Tax, and Certify Same to Board of Elections - \$715.70
- Receive Notice Of Actions For Failure By County Family Services Contractors To Meet Performance Standards - \$5101.24
- Receive Agreements For Administering Other State Or Local Family Services Activity - \$329.05
- Receive Audits of Mental Health Board Contract Agencies - \$340.03
- Receive Certified Copies of County Audits - \$117.26
- Maintain, provide, and develop policy for public records access - \$149.43
- Receive annual inventories from all county offices - \$305.18

The Auditor is responsible for receiving and maintaining numerous official reports, records, and other documents. All of these documents must be made available for public inspection during regular office hours. Some of the documents are filed with the Auditor so other statutory duties can be performed. Some examples of these are election results, elections expenses and chargebacks, licensed vendors in the county, and pollution control certificates.

Other documents are filed with the Auditor for the convenience of the general public. Some examples of these are receiving copies of newly enacted statutes from the Secretary of State, and maintaining various records of proceedings.

All of these documents must be preserved and safeguarded until such time as is determined by the County Records Commission. The Auditor can apply to the Records Commission for permission to dispose of these records. Before permission may be granted, the Records Commission must have a Records Retention Schedule established and approved by the Ohio Historical Society and the Auditor of State. The Auditor may microfilm these records or other electronic means of preserving the original documents, and then dispose of the originals. The electronic copies must be exact duplicates of the originals. The Records Commission will need to be notified and grant its approval before any disposal is made.



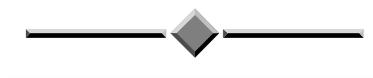
**REPOSITORY OF OFFICIAL REPORTS, RECORDS, AND OTHER DOCUMENTS –
BOUNDARIES & CAPITAL ASSETS**

- Maintain County Departmental Inventory Records - \$305.18
- Maintain Record of Annexations and Proceedings - \$709.06
- Receive Certifications Relating to Agricultural Security District - \$931.02; \$931.04; \$931.07
- Receive Certified Copy of Board of County Commissioners Resolution to
Change the Name of a Road - \$5541.04
- Receive Map of Territory Being Transferred Between School Districts - \$3311.24
- Receive Map of Territory in New School District - \$3311.26
- Receive Notification of School District Joining Its Territory to
County School Financing District - \$3311.50
- Receive Plans, Drawings and Estimates of County Courthouse or Jail - \$153.36
- Receive Plans, Drawings and Estimates of County Home - \$153.37
- Receive Plans, Drawings and Estimates of County Public Buildings - \$153.28
- Receive Plans, Drawings, Estimates, Profiles & Bills of Materials on Highway Projects
of Highway Improvement Commission - \$5545.05
- Receive Registration of Owner of Residential Rental Property & Appointment of Statutory Agent, &
Determine Form and Manner Information is to be Provided and Maintained - \$5323.02; \$5323.03

These documents are related to the Auditors duties as Chief Fiscal Officer and Chief Assessor. Some of them, such as inventory records and the plans, drawings and estimates of various county structures assist the Auditor in determining the age and depreciated cost of the structures for inclusion in the annual financial report. (Please refer to DUTIES AS CHIEF FISCAL OFFICER OF COUNTY - FINANCIAL REPORTING - Receive From Every County Agency, Board, or Commission All Information Determined by Auditor to be Necessary for the Preparation of the Annual Financial Report of the County - \$117.38)

Documents relating to maps, boundaries, and ownership assist the Auditor in setting valuations and assigning tax rates. These documents also affect the several tax lists and abstracts prepared by the Auditor.

All of these documents must be preserved and safeguarded until such time as is determined by the County Records Commission. The Auditor can apply to the Records Commission for permission to dispose of these records. Before permission may be granted, the Records Commission must have a Records Retention Schedule established and approved by the Ohio Historical Society and the Auditor of State. The Auditor may microfilm these records or other electronic means of preserving the original documents, and then dispose of the originals. The electronic copies must be exact duplicates of the originals. The Records Commission will need to be notified and grant its approval before any disposal is made.



MISCELLANEOUS MINISTERIAL DUTIES

Appoint Member of School District Financial Planning & Supervision Commission for
School District in Fiscal Emergency - \$3316.05

Certify Map of New School District to Ohio Board of Education - \$3301.16

Inform Against Offenders of Public Ferries Statutes - \$4583.11

Notify by Certified Mail County Commissioners & Tax Commissioner of
Filing of \$305.31 through \$305.41 Petitions - \$5739.021

Prepare Information on Corporations in County for Secretary of State - \$5733.14

Receive & Maintain Record of Election Results - \$133.18; \$306.70

Receive Certification of Conversion of Township Park District - \$511.181

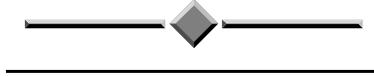
Release Indigent Prisoners Who Owe Fines or Amercements to County - \$319.23

Serve as Statutory Clerk to County Commissioners - \$319.08

Supply to Secretary of State Information on Public Utilities Located in County - \$5727.49

Acknowledge Signing Of Deed, Mortgage, Land Contract, Lease Or Memorandum Of Trust - \$5301.01

In addition to the duties described above, the Auditor has several miscellaneous ministerial duties. The Auditor serves as Statutory Clerk to the County Commissioners when the Commissioners fail to name a clerk. In some instances, the Auditor serves as a "de facto" clerk of the county, receiving official notices, providing information for other offices and the public, and other duties not easily classified elsewhere.



SELECTED FEDERAL LAWS & REGULATIONS

Certify Information for Various Federal Monies & Grants -
<http://www.whitehouse.gov/omb/grants/chart.html>

Compliance with Fair Labor Standards Act - §29 CFR 778

Comply with CORBA / Family Maternity Leave Act Requirements - §26 CFR 825

Comply With Cost Principals for Federal Grants - Counties - §2 CFR 225; OMB Circular A-87

Comply With Cost Principals for Federal Grants - Educational Institutions - §2 CFR 220;
OMB Circular A-21

Comply with Federal Grants Management Requirements - Counties - Circular A-102;
<http://www.whitehouse.gov/omb/grants/chart.html>

Comply with Federal Grants Management Requirements - Educational Institutions - §2 CFR 212;
OMB Circular A-110

Deposit & Reconcile Federal Payroll Taxes - §26 CFR 31.6302.1

Issue Wage & Tax Statements (W-2) - §26 CFR 31.6051; §26 CFR 31.6001

Receive & Maintain Withholding Allowance Certificates (W-4) - §26 CFR 31.3402

Verify Citizenship of County Employees - Immigration Control &
Reform Act - §8 USC 1324a; PL 99-603

Withhold and Remit Federal Income Taxes - §26 CFR 31.3401

Withhold and Remit Federal Unemployment Tax - §26 CFR 31.3306; §3301 IRC

Withhold and Remit FICA Contributions Where Applicable - §26 CFR 31.3121

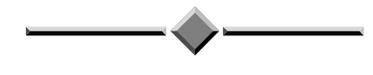
Withhold and Remit Medicare Contributions - §3111 IRC

Aside from the several requirements of Ohio law noted above, there are numerous requirements and obligations established by Federal law or regulation. The abbreviations used for federal laws and regulations are:

USC United States Code
CFR Code of Federal Regulations
IRC Internal Revenue Code
OMB Office of Management and Budget (part of the White House hierarchy)
PL Public Law

The complete USC can be found on line at the Government Printing Office web site at <http://www.gpoaccess.gov/uscode/browse.html>. The U.S. Code does not include regulations issued by executive branch agencies, decisions of the Federal courts, treaties, or laws enacted by State or local governments. Regulations issued by executive branch agencies are available in the Code of Federal Regulations. Proposed and recently adopted regulations may be found in the Federal Register.

There is also what is known as the Statutes at Large. The United States Statutes at Large, typically referred to as the Statutes at Large, is the permanent collection of all laws and resolutions enacted during each session of Congress. Every public and private law passed by Congress is published in the Statutes at Large in order of the date it was enacted into law. The URL for these laws is <http://www.gpoaccess.gov/statutes/index.html>.



SELECTED OHIO ADMINISTRATIVE CODES SECTIONS

The Ohio Administrative Code is where the regulations of several Ohio departments, boards, and agencies are published. The following table shows a selection of Administrative Code sections and the related Ohio Revised sections modified or enhanced.

Description	OAC Section	<u>ORC</u>
"ProtectOhio" funding (Child Welfare Demonstration Project)	§5101:9-6-25	§5101.141
Adoption and use of property records	§5703-25-09	§5713.01; §5715.01 et al.
Application process and fee	§1501:3-10-03	§5713.24
Appraisals of Real Property	§5703-25-07	§5713.01; §5715.01 et al.
Cash register adjustment reimbursement (Sales Tax Rate Change)	§5703-9-47	§5739.212
Certain corporations to file county supplemental returns	§5703-3-28	§5703.14; §5711.131 et al.
Certification of industrial air pollution control facilities under sections §5709.20 to §5709.27 of the Revised Code	§5703-1-06	§5709.20 - §5709.27
Child support enforcement agency (CSEA) administrative fund	§5101-9-6-83	§3121.49; §3121.59 et al.
Classification of real property and coding of records	§5703-25-10	§5713.01; §5715.01 et al.
Community school fiscal officer bonding requirements	§117-6-07	§3314.011
Conduct Triennial Update of Real Property Values	§5705-3-12	§5713.01; §5715.01 et al.
County board accreditation (MRDD)	§5123-2-4-01	§5123.04; §5126.08 et al.
Documents to be filed in the county auditor's office	§5703-25-14	§5713.01; §5715.01 et al.
Documents to be filed with the department of taxation	§5703-25-15	§5713.01; §5715.01 et al.
Easement extinguishment	§901-2-12	§901.21; §901.22 et al.
Election notification and annual report for qualified farm property	§5703-21-03	§5703.14; §5731.011 et al.
Equalization procedures	§5703-25-06	§5703.01; §5715.01 et al.
Family support services	§5123-2-1-09	§5123.04; §5123.171 et al.
Forest Lands - Violations; withdrawals	§1501:3-10-05	§5713.26

Form of application for advances from the water and sewer rotary fund	§1525-1-05	§929.01 - §929.05; §1525.11 - §1525.13 et al.
General - Current Agricultural Usage Valuation (CAUV)	§5703-25-31	§5713.01; §5715.01 et al.
IV-D county contracts; record retention requirements	§5101-12-10-45.7	§3125.12 - §3125.17
Notice of Industrial Water Pollution Control Hearings	§3745-47-07	§3745 et seq.
Ohio children's trust fund	§5101-5-1-01	§3109.13 - §3109.18
Ohio department of job and family services (ODJFS) supervised county agency financial reports	§5101-9-7-29	§329.04; §5101.02 et al.
Operation of residual waste landfill facilities	§3745-30-14	§3734.02; §3734.12 et al.
Operational criteria for a sanitary landfill facility	§3745-27-19	§3734.02; §3734.12 et al.
Operational criteria for a scrap tire monofill facility	§3745-27-75	§3734.12; §3734.72 et al.
Operational criteria for an industrial solid waste landfill facility	§3745-29-19	§3734.02; §3734.12 et al.
Partial exemption from real property tax	§5703-25-18	§319.302; §5713.23 et al.
Performance incentives to child support enforcement agencies	§5101-12-1-54.1	§3125.03; §5101.23 et al.
Procedure after reappraisal or update	§5703-25-16	§5713.01; §5715.01 et al.
Procedure prior to actual appraisal	§5703-25-08	§5713.01; §5715.01 et al.
Public notice of any proposed change in rules	§5703-25-01	§5713.01; §5715.01 et al.
Real estate assessment fund; competitive bidding requirement	§5703-25-56	§5713.01
Real estate assessment fund; expenditures; allowable; disallowable; procedures	§5703-25-55	§325.20; §325.31 et al.
Removal or correction of unsafe dams and levees	§1501:21-21-05	§1521.062; §1521.06 et al.
Requests for adjudication hearings and objections	§3747-47-13	§6111.31
Review of appraisal	§5703-25-13	§5713.01; §5715.01 et al.

Rule controlling the completing of payroll reports	§4123-17-14	§4123.24; §4123.26 et al.
Selection and appointment of deputy registrars	§4501-1-6-02	§4503.03; §4503.031 et al.
Service credit established under retirement incentive plan	§145-2-42	§145.297; §145.298 et al.
Special emergency planning fund	§3750-50-05	§3750.22
Special provisions for property certified prior to November 7, 1994	§1501:3-10-10	§5713.23
State child support allocation	§5101-9-6-80	§3125.03; §3125.21 et al.
Statutory transcripts (BTA)	§5717-1-09	§5703.02; §5703.03 et al.
Tax reduction factor; allocating taxes collected from each tax levy	§5703-25-47	§319.301
Tax reduction factor; certification; composite factor	§5703-25-46	§319.301
Tax reduction factor; computation; minimum for schools	§5703-25-45	§319.301
Use of prescribed agricultural use value of land tables by county auditor	§5703-25-34	§5713.01; §5715.01 et al.
Valuation of buildings, structures, fixtures and improvements to land	§5703-25-12	§5713.01; §5715.01 et al.
Valuation of land	§5703-25-11	§5713.01; §5715.01 et al.

