

## WEIGHTS AND MEASURES

The County Auditor is the Sealer of Weights and Measures for Geauga County, thus protecting the general public from the possible loss that may occur from faulty measuring devices such as scales and pumps. He is charged with the responsibility of insuring that all State Laws relating to weights and measures are strictly enforced. One method is to perform "spot checks" on prepackaged items to test the weight of the contents.

## LICENSING

The Auditor's Office is the County Office responsible for the issuance of licenses for dogs, kennels, vendors, and cigarettes.

## MANUFACTURED HOMES

Under Ohio Law, it is the responsibility of the owners of Manufactured Homes (Mobile Homes) to register their homes with the County Auditor for tax purposes. Each Manufactured Home is assessed every 6 years by the County Auditor. A tax duplicate is prepared and a tax bill from the County Treasurer is sent to each owner semi-annually in January and June. The Manufactured Home Tax is distributed back to the local taxing districts (townships and schools, etc.) in the same manner as real estate taxes. There are approximately one thousand three hundred (1300) Manufactured Homes on the tax duplicate in Geauga County.

## OIL AND GAS PERMITS AND PRODUCTION

The Auditor's Office keeps record of all oil and gas drilling permits in the County. Annually the holders of drilling permits for oil and gas wells are required to file a report of the production for each well. The production (value) is subject to taxation in the same manner as both real estate and personal property.

As of 2023 collection there were over one thousand seven hundred (1,700) wells in production in Geauga County in production year 2021.

## BOARD MEMBERSHIP

The County Auditor, under Ohio Law, serves on the following Boards:

### Budget Commission

The Auditor is the permanent Secretary of the Budget Commission which also includes the County Treasurer and County Prosecutor. It is the responsibility of the Budget Commission to annually review the tax budgets of all taxing districts within the County and to determine that all tax levies are properly authorized. In addition, the Commission allocates to local governments and libraries the monies for which they are eligible.

### Board of Revision

The Auditor is the permanent Secretary of the Board of Revision whose members also include a County Commissioner and the County Treasurer. It is the responsibility of the Board of Revision to rule with original jurisdiction on the property assessment rolls prior to issuance of the real estate tax duplicate and to hear property valuation complaints.

### Automatic Data Processing Board

The Board of County Commissioners have established by Resolution, a County Automatic Data Processing Board. The Auditor is the Chief Administrator and permanent Secretary of the automatic Data Processing Board. Board membership also includes the County Treasurer, the Clerk of Courts, the Recorder, the County Engineer, two members of the Board of Elections, the County Sheriff, a representative appointed by the judges, and a County Commissioner, or a representative appointed by each. No County office shall purchase, lease, operate, or contract for the use of any Data Processing equipment without prior approval of the Board.

### Records Commission

The Auditor is a member of the Records Commission which is comprised of the County Recorder, Prosecutor, Clerk of Courts and a County Commissioner. It is the commission's responsibility to review records management programs submitted by the various County officials and agencies and applications for records disposal or transfer.

### Microfilm Board

The Auditor is a member of the Microfilm Board which is comprised of the County Recorder, Clerk of Courts, Prosecutor, Treasurer and a County Commissioner. It is the responsibility of the Microfilm Board to aid all County offices in records management, micrographics, conservation and records disposal.

## AUDITOR'S OFFICE TELEPHONE DIRECTORY

Charles E. Walder, Auditor . . . . .	1600
Board of Revision . . . . .	1619
Budget Commission . . . . .	1608
C.A.U.V. Farm Program . . . . .	1618
Cigarette Licenses . . . . .	1623
Data Processing . . . . .	(440) 286-4357
Dog & Kennel Licenses . . . . .	1614
Forestry Program . . . . .	1613
General Accounting . . . . .	1609
Geographic Information Systems . . . . .	1624
Homestead Exemption . . . . .	1617
Estate Tax . . . . .	1613
Oil & Gas Taxation . . . . .	1617
Payroll Department . . . . .	1612
Appraisal Department . . . . .	1601
Real Estate Transfer Department . . . . .	1617
Special Assessments . . . . .	1617
Owner Occupancy Credit . . . . .	1616
Manufactured Homes Transfer Dept. . . . .	1613
Vendor's Licenses . . . . .	1623
Weights & Measures . . . . .	1641

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### Auditor

**Charles E. Walder**  
**Chief Fiscal Officer**

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(Ext. 1622)

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Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)



**A Tour of  
Your County  
Auditor's Office**

**With**

**Auditor  
Charles E. Walder  
Chief Fiscal Officer**

Dear Resident:

The State of Ohio law places more responsibility upon the County Auditor than any other County Official. As County Auditor, it is my job to see that the funds of Geauga County are spent legally and that tax revenues are distributed properly to each public entity.

It is my opinion that the county employees who work for me are not only enthusiastic and responsive, but perform functions that are complex and difficult. These highly trained public servants have many years of experience and the ability to answer your questions. I am so very proud of the outstanding job they do for the people of Geauga County.

We have updated our website with hopes that it will provide an insight into the work that this office performs. The major duties of each department are summarized in their pages accessible throughout this website. Should you have any specific questions concerning the services available through this office, my staff and I will be happy to assist you.. Please do not hesitate to call or visit us personally at the Court House Annex Building, 231 Main Street, Chardon, Ohio.

We are here to serve you.

Sincerely,

Charles E. Walder  
Gauga County Auditor



## GENERAL ACCOUNTING

### Administration and Distribution of Tax Revenues

The County Auditor is the Chief Fiscal Officer of Geauga County. It is his responsibility to account for over 90 million dollars received each year by the County and to issue warrants (checks) in payment for all County obligations, including the distribution of tax dollars to Geauga County itself and to its sixteen (16) townships, four (4) villages, one (1) city, seven (7) school districts and two (2) library systems as well as other County agencies. These distributions include motor vehicle license fees, gasoline taxes, estate taxes, fines, and local government funds as well as real estate and personal property taxes.

### Accounting for All County Funds

The Auditor's General Accounting Department keeps the official record of all money received, available, and spent by the County. A detailed Comprehensive Annual Financial Report (CAFR) covering all revenues and expenses of the County, by fund, is prepared under the requirements of the Bureau of Inspection and Supervision of Public Offices (State Auditor's Office) and is available for public inspection. The Auditor's Office has been awarded the Certificate of Achievement for Excellence in Financial Reporting on the CAFR for each year since 1989. This award has benefited the County's bond rating and financial reporting. Geauga County's bond rating achieved Aa1 status in 2011, which has benefitted the County with lower interest rates on debt. The Citizens financial Report was established in 1996 to present the CAFR in a condensed version with general terms, including charts and graphs. This report is also available to the public.

### Administration of the County Payroll

It is also the Auditor's responsibility to serve as the paymaster for the nine hundred (900) County employees on a bi-weekly payroll, of which over half utilize direct deposit.

## DATA PROCESSING

The County Auditor is the Chief Administrator of the Automatic Data Processing Center. The Data Center was established in October, 1980 as part of a continuing long range plan approved by the ADP Board to automate various County functions. The County Accounting System, Payroll, Permit Tracking, G.I.S., Water Resources Utility Billing System, Voter Registration, Dog Registration, Child Support, Jury Selection, and Personal Property Taxes are some of the areas already developed and operating.

Data Processing is providing Geauga County Government with financial controls as well as the modern management tools which enable County Officials to better administer the business of Government.

## REAL ESTATE ASSESSMENT

Geauga County has more than 51,800 separate parcels of Real Property. It is the duty of the County Auditor's Office to assure that every parcel of land and the buildings thereon are fairly and uniformly appraised and then assessed for tax purposes.

A general reappraisal of all Real Property is mandated by Ohio Law every six (6) years with an update during the third year after the appraisal.

A record of the appraisal or Property Record Card of each parcel in the County is maintained in the County Auditor's Office and is available for public inspection. And is available on the Auditor's website.

## REAL ESTATE TAX DUPLICATES

### Preparation of the General Tax List & Duplicate

Under Ohio Law, the County Auditor cannot and does not raise or lower property taxes. Tax rates are determined by the budgetary requests of each unit of government, as authorized by the vote of the people, and are computed in strict accordance with the procedures required by the State Department of Taxation.

Ohio Law limits the amount of taxation without voter approval to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). All additional tax levies on real estate for any purpose must be voted upon. Your "tax rate" is an accumulation of all these levies and bond issues. Annually, the Auditor prepares the General Tax List and Duplicate.

The tax bill represents the proportionate share of the cost of operating your local government including schools, townships, villages, the County, etc.

## HOMESTEAD EXEMPTION AND PROPERTY TAX ROLLBACK

Homestead Exemption is a form of property tax relief that reduces the tax liability for Senior citizens and those who are permanently disabled. Only residents that are 65 years old or are permanently disabled and are homeowners residing in Geauga County qualify for this reduction in real estate taxes. Homestead Exemption Applications are available in the Auditor's Office or on the website.

New Homestead changes for 2024 will impact any resident who is turning 65 years old in 2024. To qualify any resident whose 65th birthday occurs in this year, will now be subject to means testing, where your annual salary now can't exceed \$38,600.

Please call my office if you have questions.

## SPECIAL ASSESSMENTS

Special Assessments are not real estate taxes, but are included as a separate line item on the real estate tax bill. These include such items as ditch assessments, street paving, street lighting, sidewalks, and sewer or water lines. The auditor is required by law to keep an accounting of these Special Assessments, to place them on the tax duplicate as a separate item, and to return the money collected to the village, township or County Office which levied the assessment.

