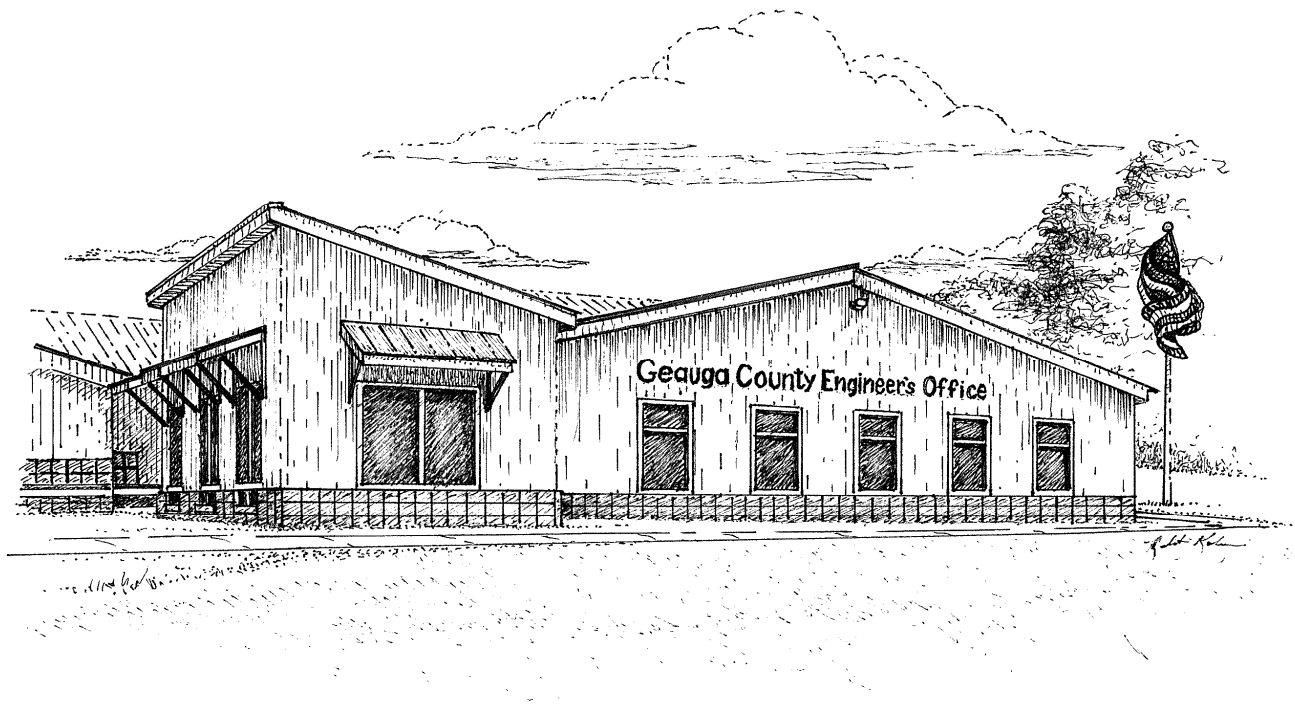


***Geauga County, Ohio
Popular Annual Financial Report***



For the Year Ended December 31, 2021

Popular Annual Financial Report For the Year Ended December 31, 2021

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Artwork on the cover was drawn by The Maple Palette, a local art studio. Pictured on the front cover is the Geauga County Engineer's Office.

Prepared By:
Ronald H. Leyde
Chief Deputy Auditor


To the Citizens of Geauga County

As Geauga County’s Chief Financial Officer, I am pleased to present our twenty-seventh annual Popular Annual Financial Report for the year ending December 31, 2021.

The sole purpose of the report is to make the government of Geauga County more accountable to you, the citizens of the County. What services does the County provide? How has Geauga County used your tax dollars? What are the current and future plans of Geauga County Government? The publication of this report increases our accountability to the public by presenting an overview of the County’s economy, its finances, its resources, the use of taxpayer dollars and plans for the future. Since our goal is to produce a meaningful document at the lowest possible cost, we did not reproduce the financial statements as they appear in the Comprehensive Annual Financial Report.


The Annual Comprehensive Financial Report (ACFR) is an over 300 page report comprised of detailed financial statements, notes, schedules, and statistical information. It was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio’s office, receiving an unmodified opinion. An unmodified opinion is given when the auditor can state that the financial statements are accurately and fairly presented. The Citizens Financial Report (PAFR), however, is unaudited and presented on a GAAP basis. The major difference between these reports is that the PAFR is less detailed, does not include component units, as well as full disclosure of all material financial and non-financial events in the notes to the financial statements. Individuals who desire to review more detailed financial statements and the full disclosure GAAP basis accounting information should refer to the County’s ACFR, which is available from the County Auditor’s Office and on-line.

As we all have an interest in the operation of our County Government, I welcome any comments or suggestions concerning this report or any other aspects of Geauga County Government.

Sincerely,

Charles E. Walder
Gauga County Auditor



Geauga County, Ohio
Annual Comprehensive Financial Report



For the Year Ended December 31, 2021

*The more detailed Annual Comprehensive Financial Report (ACFR) along with this Citizens Financial Report (PAFR) can be obtained at the Geauga County Auditor’s website:
<http://www.auditor.co.geauga.oh.us/Fiscal/Annual-Reports>
or by visiting our offices on Main Street in Chardon, Ohio.*

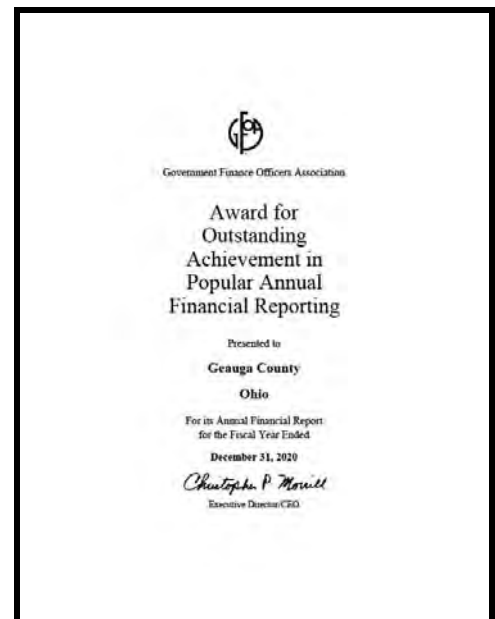
Geauga County, Ohio



Geauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Geauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, the first settlement in Geauga County was founded at present-day Burton by three Connecticut families. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and county seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

Geauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 408 square miles. The County is served by four U.S. Highways extending nearly 57 miles in the County and twelve state highways extending almost 138 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Geauga County for its report for the fiscal year ended December 31, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting to the GFOA.



Geauga County Facts and Figures

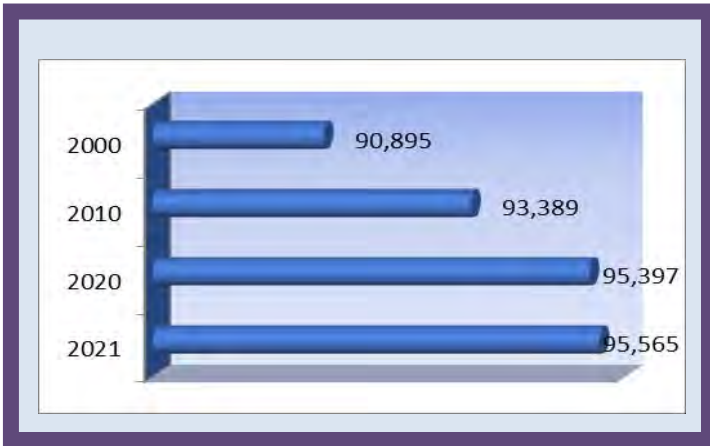


County Seat	Chardon, Ohio
Population Density.....	234.2 persons per square mile
Per Capita Personal Income	\$73,958 (Ranks #2 in the State of Ohio)
Median Household Income (2020)	\$83,730
Average Home Sales Price	\$342,323
Median Home Value	\$247,700
Proximity to Cleveland	14 miles (from Western edge)
Largest Employment Sector	Manufacturing

Source: US Census and Geauga County Auditor

Population

Geauga County has increased 2.33% in population since 2010.
 Source: Ohio Department of Development



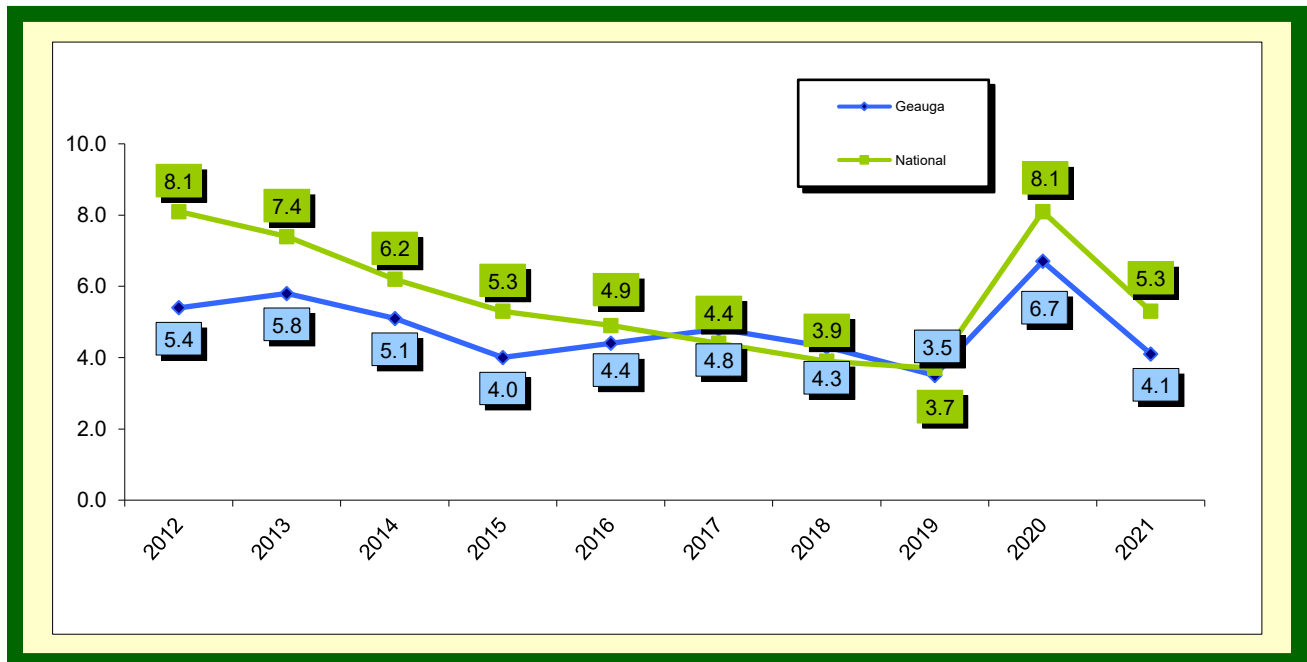
Geauga's Largest Employers

Employer	Number of Employees
University Health Systems	1,850
Kraftmaid Cabinetry/Masco	1,320
Great Lakes Cheese	1,011
WalMart (a)	816
Geauga County Government	716
The HC Companies	594
Chardon LSD	582
Kenston LSD	577
Giant Eagle (a)	469
West Geauga LSD	419

Data as of December 31, 2021
 as reported by entity
 (a) includes all Geauga locations

Average Unemployment Rates Geauga County, Ohio

Source: Ohio Labor Market Information



Financial Activity Statement

Summary

The Financial Activity Statement, known in accounting terms as the “Income Statement,” is designed to provide record of the money received and spent during the year summarized on a GAAP Basis. Explanations of specific resources and services are provided on the following page.

Financial Activity Statement

For the year ended December 31, 2021

Geauga County, Ohio

<u>Resources Taken In</u>	2021	2020	2019
Property Taxes	\$36,190,708	\$34,823,535	\$33,133,451
Sales Tax	20,352,401	17,907,832	16,349,765
Charges for Services & Operating Assessments	19,306,159	17,305,627	18,782,263
Operating Grants, Contributions, and Interest	24,849,588	28,401,265	27,773,959
Capital Grants and Contributions	1,614,830	1,121,851	663,957
Grants and Entitlements not Restricted to Specific Programs	3,869,338	3,155,889	3,243,524
Gain on Sale of Capital Assets	0	0	2,147,993
Interest	682,185	1,503,753	2,361,091
Other Revenue	7,149,326	6,673,668	3,424,623
Total Revenues and Resources	\$114,014,535	\$110,893,420	\$107,880,626
<u>Services Provided</u>			
Legislative & Executive	\$11,185,091	\$16,618,702	\$16,981,635
Judicial	3,041,056	6,751,225	7,422,516
Public Safety	12,072,907	19,674,826	20,479,700
Public Works	6,988,707	10,989,246	10,514,839
Health	6,982,940	7,855,840	8,528,698
Human Services	26,698,252	28,441,718	34,053,097
Economic Development & Assistance	0	63,722	15,249
Interest and Fiscal Charges	402,606	19,193	22,095
Water and Sewer	8,431,372	8,852,615	9,953,186
Total Expenses & Services	\$75,802,931	\$99,267,087	\$107,971,015
Revenues & Resources Over (Under)			
Expenses & Services	\$38,211,604	\$11,626,333	(\$90,389)

Points of Interest in the Activity Statement

In total, revenues increased by \$3,121,115 or 2.81% over the previous year. This is mainly the result of an increase in Property Tax collections, Sales Tax collections, and Charges for Services.

Expenses decreased \$23,464,156 or 23.64%. The largest decreases were Public Safety expenses down \$7,601,919 or 38.64%, Legislative & Executive expenses down \$5,433,611 or 32.70%, and Public Works down \$4,000,539 or 36.40%. This was mainly due to the annual Pension/Other Postemployment Benefits actuarial recalculation which drastically reduced the County’s GAAP Expenses.

Overall, Revenues outpaced Expenses by \$38,211,604.

County Resources

There are various sources of revenue coming into the County to help finance the services provided by all of the County Departments. They include the following revenue types:

Readers of the Financial Activity Statement should keep in mind that this statement is summarized. Those desiring to review more detailed GAAP basis reports should refer to the County's Annual Comprehensive Financial Report (ACFR) for 2021.

Taxes are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

Charges for Services are the combined resources of various County departments and agencies for fees paid to them by the public.

Licenses and Permits are the revenues derived from selling these items.

Fines and Forfeitures are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including seized property.

Intergovernmental are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

Special Assessments are amounts levied on Real Estate Tax bills by the County and other governments for providing improvements.

Interest is the earnings of the County Treasurer's investments.

Water & Sewer are revenues received by the Water Resources Department for fees paid to them by the public.

Other Revenues are those revenues received that do not fit into the other designated categories.

Services Provided

Services provided are the amounts spent in order to provide services to citizens. Services provided include:

Legislative & Executive expenditures are the expenses incurred for administrative offices including the Commissioners, Board of Elections, Auditor, Treasurer, Prosecutor, ADP Board and Recorder.

Judicial expenditures reflect the costs of administering justice through the Geauga County Courts.

Public Safety expenditures reflect the costs of the Sheriff, Coroner, Building Department, Emergency Services, and other Public Safety programs.

Public Works expenditures reflect the costs incurred by the County Engineer, the Ditch Maintenance Fund, and the Geauga/Portage Juvenile Detention Facility addition.

Health expenditures reflect the cost to maintain public health. These expenses do not include those of the Health District.

Human Services expenditures relate to the costs of the Human Services Department, the Board of Mental Retardation, Transportation, County Home and Aging departments.

Interest and Fiscal Charges expenditures relate to the costs associated with paying debt owed by the County.

Water & Sewer are the costs associated with operating the Water Resources Department.

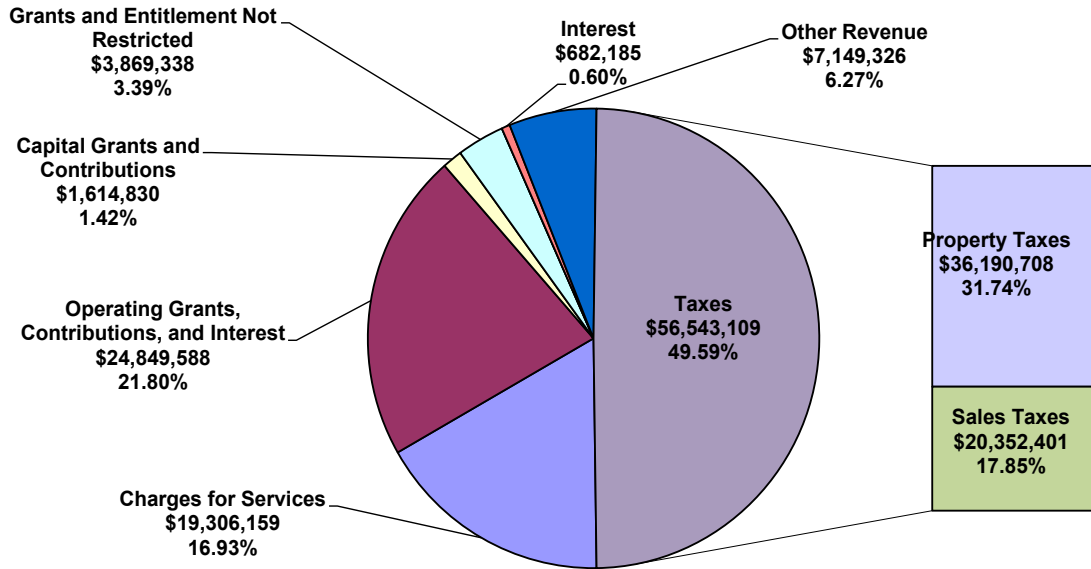
Economic Development & Assistance expenditures reflect costs associated with the Revolving Loans program as well as Farmland Preservation.

A more detailed comprehensive annual financial report can be obtained at the Geauga County Auditor's website: <http://www.auditor.co.geauga.oh.us/Fiscal/Annual-Reports>, by contacting our office directly at 440-279-1600, or visiting our offices on Main St. in Chardon.

Where the Money Comes From

Resources Received

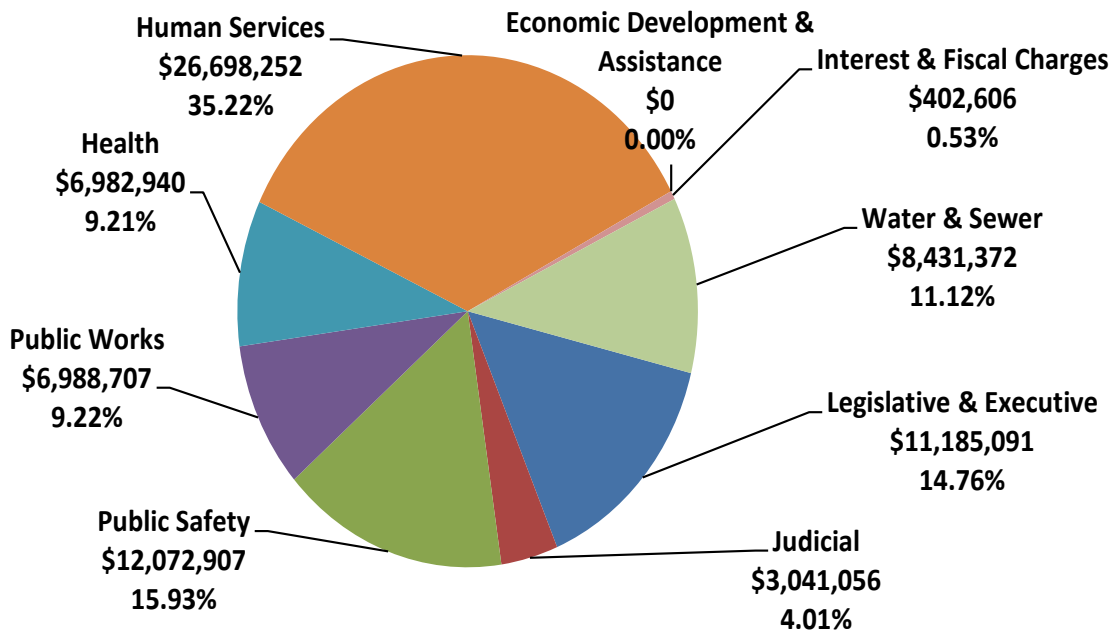
2021 County Revenues - \$114,014,535



Where the Money Goes

Services Provided

2021 County Expenses – \$75,802,931

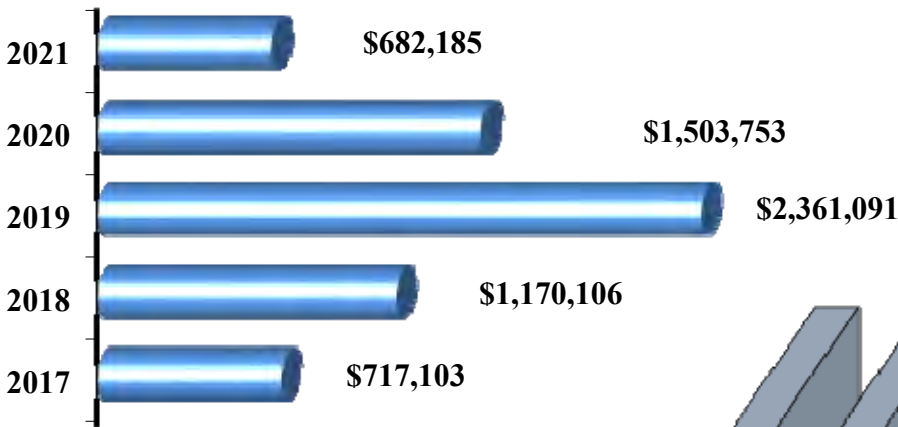


Investments

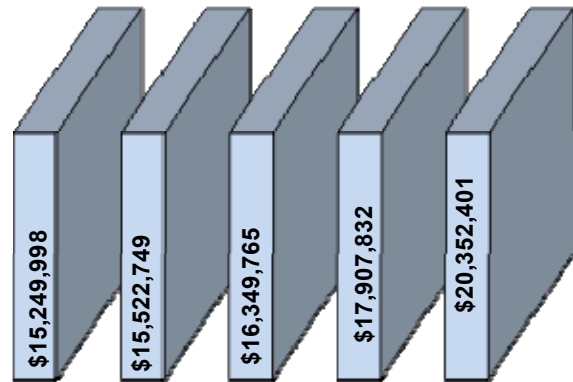
This summary provides analysis of the different types of investments carried by the County as of December 31, 2021. "Market Value" refers to the amount the County could receive if it sold the investment.

Investments	Market Value
Federal Home Loan Bank Bonds	\$5,725,087
US Treasury Notes	10,457,579
Federal Farm Credit Bank Notes	2,801,827
Commercial Paper	17,500,000
Obligation Mutual Fund	507,734
Total	\$36,992,227

Investment Earnings



Investment earnings represent the amount of investment income earned based on market value, by the Governmental Funds of the County.



Sales Tax Receipts

Geauga County's current sales tax rate is 6.75%.

(*Ohio – 5.75%, Geauga – 1.0%)

2017 2018 2019 2020 2021

Statement of Net Position

December 31, 2021

Geauga County, Ohio

Summary

The Statement of Net Position, known in accounting terms as the “Balance Sheet”, is designed to provide a picture of the County’s Financial Position as of the end of the year. This report is a Government-wide statement comprising all of the Primary Government’s activities. Explanations of specific accounts are as follows by where they appear in the financial position statement.

Assets

Cash is comprised of cash and investments held in the County Treasury.

Receivables represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

Property & Equipment represents the furniture, equipment, vehicles, land, buildings and water and sewer plants which provide for an economic benefit of greater than one year.

Deferred Outflows of Resources represent the difference between the carrying value of refunded debt and its reacquisition price as well as a portion of the calculation of net pension liability.

Liabilities

Amounts Owed to Employees and Vendors are those items that the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

Long Term Debt represents the amount of debt that the County has issued and still owes. This debt does not have to be paid off in one year; rather the County makes monthly or yearly debt payments on these amounts.

Deferred Inflows of Resources represent an acquisition of resources that apply to a future period and will not be recognized as revenue until that time as well as a portion of the calculation of the net pension liability.

Assets	2021	2020	2019
Cash	\$110,182,687	\$95,354,418	\$68,921,941
Receivables	59,977,476	58,095,687	57,517,517
Property & Equipment	238,666,074	218,794,875	214,586,954
Other Assets	5,291,761	781,578	596,174
Total Assets	\$414,117,998	\$373,026,558	\$341,622,586
Deferred Outflows	\$10,373,643	\$16,221,746	\$22,304,951
Liabilities			
Amounts Owed to Employees and Vendors	\$10,916,966	\$8,012,950	\$5,118,964
Notes Payable	0	0	0
Long Term Liabilities	85,649,266	113,738,498	113,892,423
Other Liabilities	9,174,774	181,711	41,985
Total Liabilities	\$105,741,006	\$121,933,159	\$119,053,372
Deferred Inflows	\$60,527,351	\$47,683,118	\$34,199,266
Net Position	\$258,223,284	\$219,632,027	\$210,674,899

Net Position

This amount represents the difference between the assets of the County and the liabilities that it must pay. The amount provides the net worth of the County.

In total, Assets and Deferred Outflows exceeded Liabilities and Deferred Inflows by \$258,223,284 which is an increase of \$38,591,257 or 17.57% from last year.

Assets and Deferred Outflows increased by \$35,243,337 or 9.05%. This is largely the result of an increase in property and equipment associated with the new County Office Building under construction. Liabilities and Deferred Inflows decreased \$3,347,920 or 1.97%. This decrease is mainly due to a reduction of net pension/post-employment liabilities offsetting debt.

Readers of the Statement of Net Position should keep in mind that this is a summarized statement and those desiring to review a detailed version should refer to the County’s Annual Comprehensive Financial Report for 2021.

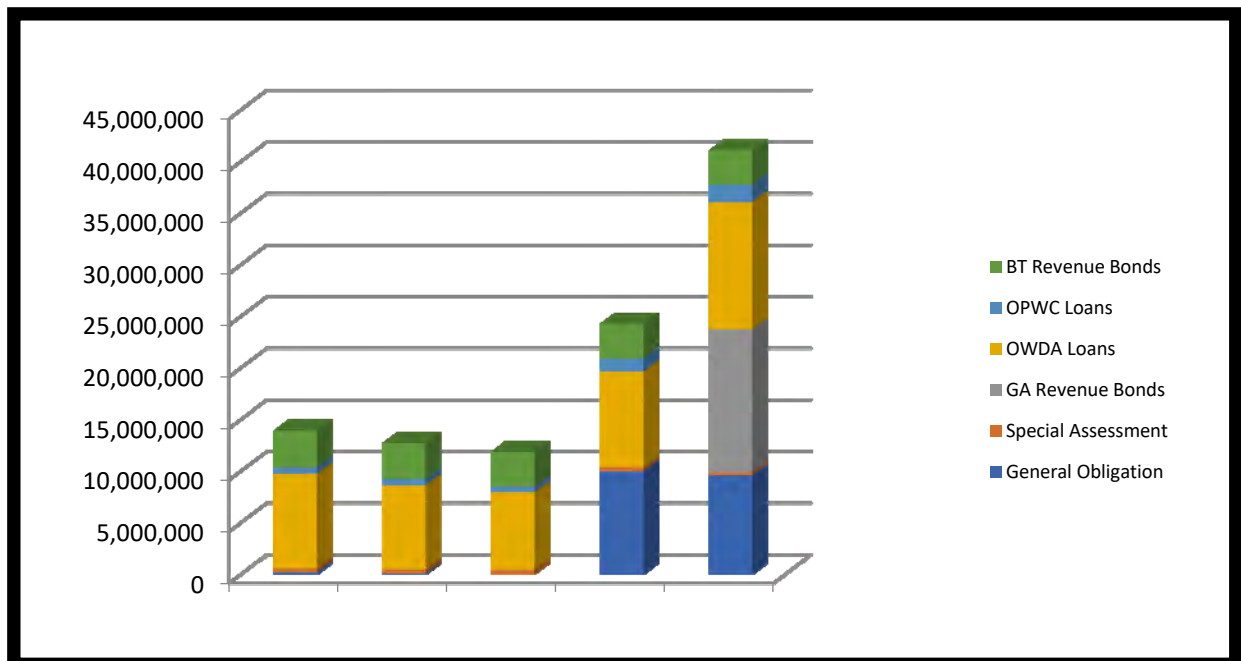
Debt Administration

Moody's Rating for Geauga County Notes is Aa1 which signifies obligations of high quality and low credit risk.

	Balance				Balance
	12/31/2020	Additions	Deletions		at 12/31/21
General Obligation	\$ 9,945,317	\$ -	\$ 406,083	\$	9,539,234
Special Assessment	332,855	-	23,364		309,491
GA Revenue Bonds	-	14,483,528	668,440		13,815,088
OWDA Loans	9,316,255	3,950,558	915,791		12,351,022
OPWC Loans	1,285,754	524,707	94,111		1,716,350
BT Revenue Bonds	3,359,200	-	74,300		3,284,900
Total Debt	\$ 24,239,381	\$ 18,958,793	\$ 2,182,089	\$	41,016,085

Debt Outstanding Trend Analysis

	2017		2018		2019		2020		2021	
General Obligation	\$ 130,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 9,945,317	\$ -	\$ 9,539,234	\$ -	\$ 9,539,234
Special Assessment	398,456	-	377,300	-	355,445	332,855	-	332,855	-	309,491
GA Revenue Bonds	-	-	-	-	-	-	-	-	-	13,815,088
OWDA Loans	9,132,656	-	8,134,554	-	7,540,877	9,316,255	-	9,316,255	-	12,351,022
OPWC Loans	647,599	-	577,880	-	508,159	1,285,754	-	1,285,754	-	1,716,350
BT Revenue Bonds	3,569,500	-	3,503,500	-	3,431,700	3,359,200	-	3,359,200	-	3,284,900
Total Debt	\$ 13,878,211	\$ -	\$ 12,658,234	\$ -	\$ 11,836,181	\$ 24,239,381	\$ -	\$ 24,239,381	\$ -	\$ 41,016,085



Geauga County Auditor's Office

The State of Ohio law places more responsibility upon the County Auditor than any other County Official. As your County Auditor, Charles E. Walder's job is to see that the funds of Geauga County are spent legally and that tax revenues are distributed properly to each public entity. Here are a few of the responsibilities.

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 100 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, six (6) 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR for each year since 1989. This award has benefitted 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 Popular Annual Financial Report (PAFR) 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 almost eight hundred (800) County employees on a bi-weekly payroll, of which almost all utilize direct deposit.

REAL ESTATE ASSESSMENT

Geauga County has more than 52,000 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. The most recent reappraisal was completed in 2017 and we completed the triennial update in 2020. We are currently working on the next reappraisal due to be completed in 2023.

A detailed record of the appraisal of each parcel (Property Record Card) in the County is maintained in the County Auditor's Office and is available for public inspection.

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.

HOMESTEAD EXEMPTION AND PROPERTY TAX ROLLBACK

Homestead Exemptions and Property Tax Rollbacks are forms of property tax relief. Every property owner in the County receives the ten percent (10%) rollback on real estate taxes which became law several years ago when the State income tax was enacted. Senior citizens and those permanently disabled are eligible to receive the Homestead Exemption (reduction in real estate taxes). This reduction in taxes for the Homestead Exemption is in addition to the Property Tax Rollback. Homestead Exemption Applications are available in the Auditor's Office or on the website.

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.

Geauga County Development

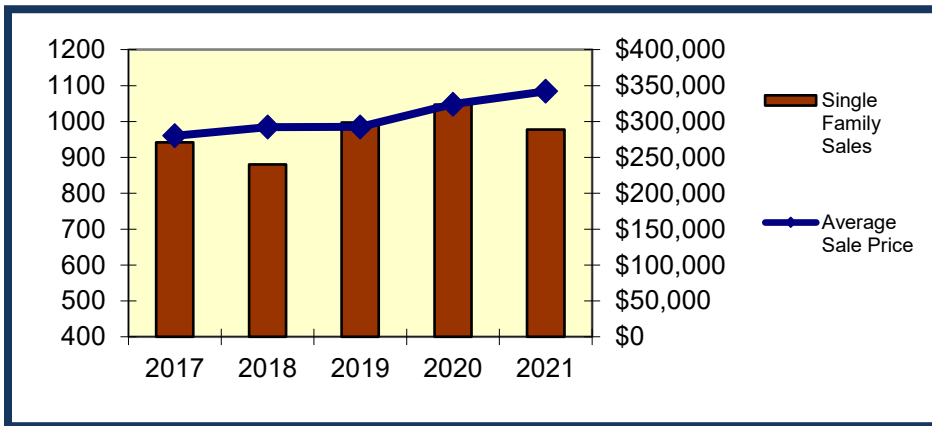
The Real Estate market in Geauga County continues to be strong in 2021. Due to the current economic conditions, the number of existing home sales remained brisk with a total sales amount of \$334,792,600. This was down 1.32% from 2020. During 2021 the following sample of events contributed to the overall growth of the county:

- 18 new homes totaling over \$12.0 million in market value were added to the tax duplicate in Bainbridge Township.
- 14 new homes totaling over \$6.7 million in market value were added to the tax duplicate in Munson Township.
- 11 new homes totaling over \$2.5 million in market value were added to the tax duplicate in Parkman Township.
- 14 new homes totaling over \$8.7 million in market value were added to the tax duplicate in Russell Township.

According to an economic development analysis conducted for the Geauga County Department of Development in 2020, Geauga County is an advantageous place to live and work due to its Community Pride, Quality of Life, Location, Business Community, Wealth, and Safety. Geauga County has been recognized as having two of the safest cities in Ohio according to the National Council for Home Safety and Security and the 4th Healthiest County to live in according to County Health Rankings and Roadmaps.

New Construction is still on the rise in Geauga County. However, according to Geauga County Auditor’s Office statistics, there are still 93,237 acres under the Current Agricultural Use Valuation (CAUV) or Forestry Programs. This accounts for about 36% of the land in Geauga County.

Single Family Home Sales



Overall, from year 2020 to 2021, total real estate market valuation of Geauga County increased by \$82,283,300 due to new construction.

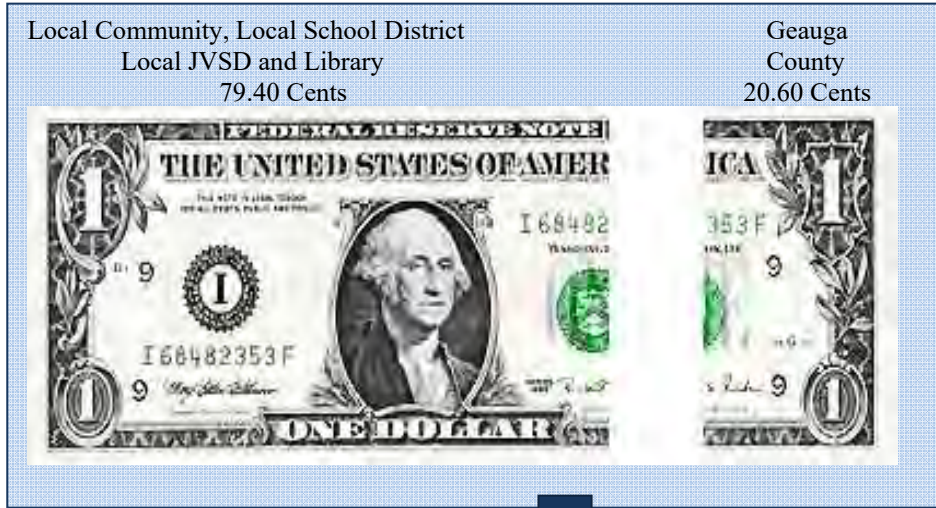
There was a total of 133 new homes completed adding just over \$31 million to the County’s tax duplicate.

In 2021, there were 978 single family homes sold with an average sale price of \$342,300. Bainbridge Township led the county with 170 homes sold.

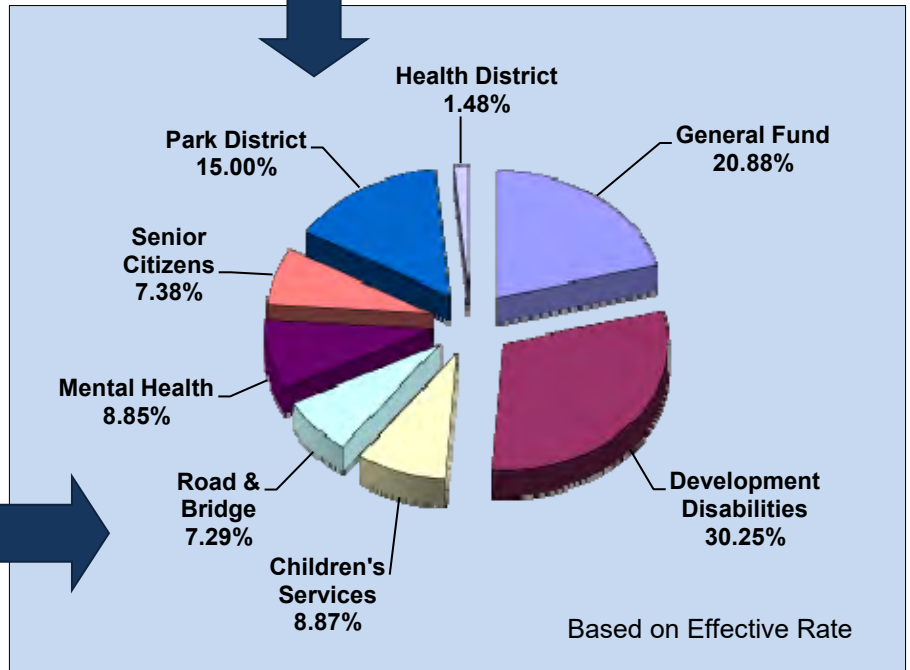


Current Property Tax Rate and Usage

In Geauga County, for every one dollar in property tax that a homeowner paid in 2021, on the average 20.60 cents was used to fund County programs. The local community, the local school district, JVS, and Library use the remaining 79.40 cents. For a detailed list of tax rates and how you can calculate your tax bill, turn to pages 14-15. The dollar graphically depicts this percentage allocation to the County compared to the other overlapping entities.



Tax Levy County Fund	Full Millage
General Fund	2.50
Developmental Disabilities	4.30
Children's Services	1.20
Road and Bridge	2.50
Mental Health	1.20
Senior Citizens	1.00
Park District	2.70
Health District Levy	.20
Total County Millage	15.50



Of the 20.60 cents of every property tax dollar paid by County homeowners for County purposes, the proceeds are allocated in the above manner as directed by the vote of County Residents. The General Fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Geauga County Rates of Taxation for Tax Year 2020 (2021 Collection)

	LOCAL TAXING DISTRICT	Full Tax Rates										Previous Year			
		Effective Tax Rates		Total	Total	Total	Total	Special	Total	Total	Total	Total	Total	Non-Bus	Owner Occ.
		Agri/Resid	Other	County	Township	School	JVSD	District	Village	Library	2020	2019	Credit	Credit	
01.	Auburn Twp-Kenston LSD	66.470442	82.115981	15.50	13.30	90.22	1.50			2.44	122.96	121.88	8.6069%	2.1517%	
02.	Bainbridge Twp-Kenston LSD	70.913346	89.106676	15.50	27.60	90.22	1.50			2.44	137.26	137.98	8.9193%	2.2298%	
03.	Bainbridge Twp-Chagrin Falls EVSD	88.433683	106.614366	15.50	27.60	124.10				2.44	169.64	169.80	8.2706%	2.0676%	
04.	Burton Twp-Berkshire LSD	48.684445	54.378866	15.50	10.35	55.93	1.50			1.70	84.98	85.10	7.7440%	1.9360%	
05.	Burton Village-Berkshire LSD	52.538979	59.150265	15.50		55.93	1.50		15.00	1.70	89.63	86.75	7.5319%	1.8829%	
06.	Chardon Twp-Chardon LSD	60.480215	75.362390	15.50	8.20	80.68	1.50			2.44	108.32	108.48	8.1206%	2.0301%	
07.	Chardon Twp-Riverside LSD	59.521340	64.440407	15.50	8.20	60.44	1.50	4.90		2.44	92.98	93.12	8.1412%	2.0353%	
08.	Chardon Twp-Kirtland LSD	62.243194	62.988306	15.50	8.20	75.94	1.50			1.00	102.14	102.10	9.6406%	2.4101%	
09.	Chardon Twp-Mentor EVSD	59.400392	75.678752	15.50	8.20	81.34				2.00	107.04	107.14	8.8751%	2.2187%	
10.	City of Chardon-Chardon LSD	60.977438	76.617919	15.50		80.68	1.50		12.00	2.44	112.12	112.28	8.2843%	2.0710%	
11.	Chester Twp-West Geauga LSD	58.620030	64.923343	15.50	21.22	51.49		0.20		2.44	90.85	92.28	8.8970%	2.2242%	
12.	Claridon Twp-Berkshire LSD	47.148770	52.154651	15.50	9.69	55.93	1.50			1.70	84.32	84.44	8.5219%	2.1304%	
13.	Claridon Twp-Chardon LSD	60.657362	75.050908	15.50	9.69	80.68	1.50			2.44	109.81	109.97	8.1950%	2.0487%	
14.	Aquilla Village-Chardon LSD	64.148556	82.716192	15.50	6.79	80.68	1.50		9.50	2.44	116.41	116.57	8.1487%	2.0371%	
15.	Hambden Twp-Chardon LSD	63.406126	78.548791	15.50	11.35	80.68	1.50			2.44	111.47	111.63	7.8729%	1.9682%	
16.	Huntsburg Twp-Cardinal LSD	52.233079	64.961620	15.50	9.00	60.21	1.50			2.44	88.65	89.22	8.7022%	2.1755%	
17.	Huntsburg Twp-Berkshire LSD	48.234671	53.390031	15.50	9.00	55.93	1.50			2.44	84.37	84.55	8.8801%	2.2200%	
18.	Middlefield Twp-Cardinal LSD	56.643600	70.116945	15.50	9.60	60.21	1.50	3.80		2.44	93.05	93.62	7.1424%	1.7856%	
19.	Middlefield Village-Cardinal LSD	53.281490	66.800923	15.50		60.21	1.50	3.80	6.45	2.44	89.90	90.47	7.7488%	1.9372%	
20.	Montville Twp-Berkshire LSD	49.544631	55.005417	15.50	11.40	55.93	1.50			2.44	86.77	85.45	8.2618%	2.0654%	
21.	Munson Twp-Chardon LSD	63.332232	79.427283	15.50	13.90	80.68	1.50			2.44	114.02	114.18	8.1205%	2.0301%	
22.	Munson Twp-West Geauga LSD	53.727805	59.847513	15.50	13.90	51.49		0.20		2.44	83.53	84.46	9.4019%	2.3504%	
23.	Newbury Twp-Newbury LSD	50.371668	56.522473	15.50	7.90	58.93	1.50			2.44	86.27	86.73	9.6482%	2.4120%	
24.	Newbury Twp-Kenston LSD	61.836059	76.854614	15.50	7.90	90.22	1.50			2.44	117.56	118.28	9.0434%	2.2608%	
25.	Parkman Twp-Cardinal LSD	53.282916	66.928893	15.50	10.80	60.21	1.50			2.44	90.45	91.02	8.2179%	2.0544%	
26.	Russell Twp-West Geauga LSD	62.141953	69.667700	15.50	26.43	51.49		0.20		2.44	96.06	97.02	8.7345%	2.1836%	
27.	Hunting Valley/W. Geauga LSD	59.556861	63.841944	15.50		51.49		0.20	16.10	2.44	85.73	86.66	8.3592%	2.0898%	
28.	Russell Twp-Chagrin Falls EVSD	90.745092	108.472464	15.50	26.43	124.10				2.44	168.47	168.66	7.8359%	1.9589%	
29.	S Russell Village-Chagrin Falls EVSD	80.316955	95.822648	15.50		124.10			13.45	2.44	155.49	155.65	8.1478%	2.0369%	
30.	Thompson Twp-Berkshire LSD	49.800468	55.935756	15.50	12.50	55.93	1.50			2.44	87.87	88.05	8.1605%	2.0401%	
31.	Thompson Twp-Madison LSD	57.276352	64.854867	15.50	12.50	60.45	1.50	4.90			94.85	94.97	8.3048%	2.0762%	
32.	Troy Twp-Berkshire LSD	48.489555	53.431489	15.50	12.50	55.93	1.50			1.70	87.13	87.25	8.6633%	2.1658%	
33.	Troy Twp-Cardinal LSD	53.173112	65.724551	15.50	12.50	60.21	1.50			2.44	92.15	92.72	8.7251%	2.1812%	

The Auditor's Office is frequently asked questions about the calculations of Real Estate tax bills. Many of the questions arise due to the complexity of the calculations brought about by both past and present law changes such as House Bill 920 credit, the 2 1/2 percent reduction enacted in 1979, now known as the Owner Occupancy Credit, the 10 percent rollback reduction, now known as the Non-Business Credit, the homestead exemption and others. The following example was developed to help taxpayers understand the calculation and the various factors that are used to calculate the actual tax that is paid on real property.

How to Compute Your Tax Bill

PROPERTY TAX COMPUTATION

Market Value x 35%	=	Assessed Value
Assessed Value x Full Total Tax Rate ÷ 1,000	=	Gross Tax Per Year
Assessed Value x Effective Tax Rate ÷ 1,000	=	Adjusted Tax
Gross Tax – Adjusted Tax	=	H.B. 920 Credit
Gross Tax – H.B. 920 Credit	=	Net Taxes
Net Taxes x Non-Business Credit Percent	=	Non-Business Credit
Net Taxes x Owner Occupancy Credit Percent	=	Owner Occupancy Credit
Net Taxes – Non-Business and Owner Occ.	=	Taxes Charged
Taxes Charged ÷ 2	=	Half Year Tax
Half Year Tax + Special Assessments, penalties, etc.	=	Total Half Year Tax Bill

EXAMPLE

This is an example for a home located in Auburn Township-Kenston LSD with a fair market value of \$100,000

\$ 100,000 x 35%	=	\$ 35,000.00	Assessed Value
\$ 35,000 x 122.960000 ÷ 1,000	=	\$ 4,303.60	Gross Tax Per Yr
\$ 35,000 x 66.470442 ÷ 1,000	=	\$ 2,326.47	Adjusted Tax
\$ 4,303.60 – \$ 2,326.47	=	\$ 1,977.13	H.B. 920 Credit
\$ 4,303.60 - \$ 1,977.13	=	\$ 2,326.47	Net Taxes
\$ 2,326.47 x 8.6069% (if applicable)	=	\$ 200.24	N-B Credit
\$ 2,326.47 x 2.1517% (if applicable)	=	\$ 50.06	O.O. Credit
\$ 2,326.47 - \$ 200.24 - \$ 50.06	=	\$ 2,076.17	Taxes Charged
\$ 2,076.17 ÷ 2	=	\$ 1,038.09	Half Year Tax
Add Special Assessments, Penalties, Delinquencies Subtract CAUV Credits, Homestead Exemption if Applicable	=		Total Half Year Tax Bill

Auburn Township Full Total Tax Rate is 122.960000 mills

Auburn Township Effective Tax Rate is 66.470442 mills

Non-Business and Owner Occupancy Credits do not apply to New or Replacement levies passed after 8/31/13.

What's New for 2022!

Sexennial Update

In 2020, the Geauga County Auditor's Office Real Estate and Appraisal division will be completed its Triennial Update as required by Ohio Revised Code 5715.33. This law requires the Auditor to revalue all real property every six years by visiting each property and then update those values in the third year in between to keep values in line with current sales prices. Since the Triennial Update occurred in 2020, the Auditor's Office is currently working on the Sexennial Revaluation that is to be completed in 2023. As we must visit each property, you may see clearly marked Auditor's Office vehicles and credentialed appraisers from our Office in your neighborhood. Should you have any questions, please feel free to contact the Auditor's Office.

200th Great Geauga County Fair

2022 will bring the Bicentennial of the oldest, continuous fair in Ohio and the second oldest, continuous fair in the United States – the Great Geauga County Fair. The first was held on October 23, 1823 on the Square in Chardon and was presided over by the Agricultural society president Judge Peter Hitchcock. Judge Hitchcock later became Chief Justice of the Ohio Supreme Court and his great-great-grandson is Christopher P. Hitchcock, your current Geauga County Treasurer. The fair has been held every year since – including a modified version for 4-H participants in 2020 during the pandemic. Come out to the Fairgrounds in Burton for the Great Geauga County Fair running from Aug. 31 – Sep. 5, 2022.

Geauga County's "Top Dog" winner this year is Adrianna Giancola (a 5th grader at Kenston Intermediate School in the Kenston LSD) and her dog Buddy. Adrianna's essay about Buddy earned him the number one dog tag for 2022 and other awards for her, her class, and her teacher courtesy of Auditor Walder.

Please go to the Geauga County Auditor's website at

<https://auditor.geauga.oh.gov/dog-services/1-dog-contest>

for more information on this contest and for more information regarding when and how you may purchase your licenses as Ohio Law requires each dog in the County have a license. A license will prove ownership and aid in locating the owner should a lost dog be found. One year, three year, and lifetime tags are available.

New County Office Building

On October 28, 2020, ground was broke for a new Geauga County Office Building. A collaborative project has been the culmination of effort of Geauga County's Elected Officials and Department Heads both past and present. Located on Ravenwood Drive in Claridon Township, this new building will consolidate offices forming a campus-type complex that will centralize services in the County to better serve our residents. This 115,000+ square foot facility is expected to be completed mid-year 2022.



Geauga County Elected Officials

As of December 31, 2021

Board of Commissioners

**James W. Dvorak
Timothy C Lennon
Ralph Spidalieri**

Auditor

Charles E. Walder

Clerk of Courts

Sheila M. Bevington

Common Pleas Court

**Honorable David M. Ondrey
Honorable Carolyn J. Paschke**

Common Pleas Court

Honorable Timothy Grendell

Coroner

John Urbancic, M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James Flaiz

Recorder

Celesta Mullins

Sheriff

Scott A. Hildenbrand

Treasurer

Christopher P. Hitchcock

Geauga County Government Extensions

The following departments may be reached by dialing direct OR should you wish to utilize the County switchboard, call toll free (440) 285-2222 or (888) 714-0006 (for Burton and Newbury residents ONLY). Please use the department extension (the last *four digits* of the phone number) when reaching the County Departments through the auto attendant. NOTE: You must have a touch-tone phone to utilize the auto attendant or remain on the line and the operator will be with you shortly.

ARCHIVES / MICROFILM BOARD	279-1770	EDUCATIONAL SERVICE CENTER	279-1700
AUDITOR	279-1600	ENGINEER	279-1800
BOARD OF ELECTIONS	279-2030	HEALTH DEPARTMENT	279-1900
BUILDING DEPARTMENT	279-1780	INTENSIVE SUPERVISION PROBATION	279-1870
CASA	279-1695	JURY COMMISSION	279-1880
CLERK OF COURTS	279-1960	LAW LIBRARY	279-2085
COMMISSIONERS	279-1660	MAINTENANCE	279-1730
COMMON PLEAS / ADULT PROBATION	279-1995	MAP ROOM	279-1855
COMMON PLEAS / BURT	279-2015	PLANNING COMMISSION	279-1740
COMMON PLEAS / FUHRY	279-2190	PROSECUTOR	279-2100
COMMON PLEAS /GRENDALL - PROBATE-JUV	279-1830	PUBLIC DEFENDER	279-1890
COMMUNITY DEVELOPMENT	279-1790	RECORDER	279-2020
CORONER	279-2165	SHERIFF'S DEPARTMENT	279-2009
COUNTY HOME	279-2160	TITLE OFFICE	279-1750
COURT TECHNOLOGY	279-1850	TRANSIT	279-2150
DEPT. of EMERGENCY SERVICES	279-2170	TREASURER	279-2000
DEPT. on AGING	279-2130	VETERANS	279-1860
DOG WARDEN	279-2180	WATER RESOURCES	279-1970
DoIT (Dept. of Information Technology)	279-1630	YOUTH CENTER	279-2090
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Should you wish to bypass the County switchboard, please call (440) 285-2222, 564-7131 or 834-1856. Please use the department extension (listed below) when reaching the following County Departments through the auto attendant. NOTE: You must have a touch-tone phone to utilize the auto attendant.

COUNTY LIBRARY		PARK BOARD	5420
ADMINISTRATIVE OFFICES	5440	POLICE PROSECUTOR	5830
CHARDON LIBRARY	5850	RAVENWOOD CENTER	5810
JOB & FAMILY SERVICES	5330	VICTIM / WITNESS	5950
MUNICIPAL / SMALL CLAIMS COURT	5840	WOMEN SAFE	5680
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The following departments may be reached by dialing direct:

CHARDON CITY POLICE & CLERK	286-6123	SOIL & WATER CONSERVATION	834-1122
COOPERATIVE EXTENSION	834-4656	METZENBAUM - Administration	729-9406
GAPP INC.	285-5842	- School	729-0026
HUMANE SOCIETY	338-4819	- Workshop	729-1919
MENTAL HEALTH	285-2282	- Residence	729-9409

This report, as well as a variety of other information,
can be obtained by visiting the County web-site on
the world wide web at:

<http://www.auditor.geauga.oh.gov>



Questions, comments or suggestions regarding this report can be directed to County Auditor Charles E. Walder's office at
(440) 285-2222 Ext. 1600
Direct line (440) 279-1600
Or
Newbury and Burton Residents ONLY may call 1-888-714-0006 Ext. 1600
Email: auditor@geauga.oh.gov