

BOARD OF REVISION

The Geauga County Board of Revision met on Friday, November 22, 2024, at 1:32 PM in an emergency session in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

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

Present: Chief Operations Officer Pam McMahan, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Mary Kolcum, Deputy Auditor Rachel Blystone, Deputy Auditor Robert Stanton, and ADP IT Technician Josh Holtz.

Present by Microsoft Teams: Geauga County Auditor Charles E. Walder, and Chief Deputy Auditor Ron Leyde.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Cases are in parcel number order, not in order of appearance.

Approve Updated Abstract

The Geauga County 2024 Abstract of Real Property was approved by the State of Ohio Department of Tax Equalization on Monday, November 18, 2024. On November 19, 2024, the Geauga County Board of Elections certified the Proposed Surrender of Corporate Powers of Aquilla Village to Claridon Township per the election results from November 5, 2024. Due to the certification, the process of the dissolution of Aquilla Village to Claridon Township was completed by the Auditor's office on Wednesday, November 20, 2024. In addition to the dissolution parcels nine parcels had value change adjustments that will reflect on the revised DTE 93 Abstract dated November 21, 2024. These changes now require the approval by the Board of Revision.

There were nine changes made within seven districts. Below, are the descriptions of the Taxing District, District Code, and reason for the change on each parcel.

<u>Taxing District</u>	<u>DTE District Code</u>	<u>Parcel Number</u>	<u>Reason for the Change</u>
01-Auburn Twp	00010	01-043710	New Construction
02-Bainbridge Twp	00020	02-363300	CAUV removed
02-Bainbridge Twp	00020	02-421560	CAUV removed
12-Claridon Twp	00080	12-072170	Demolition
19-Middlefield Vill	00150	19-072887	New Construction
23-Newbury Twp	00190	23-255300	Forestry Land Adjustment
23-Newbury Twp	00190	23-255400	Forestry Land Adjustment
26-Russell Twp	00220	26-214302	CAUV removed
30-Thompson Twp	00230	30-051290	CAUV removed

Three parcels were removed from the DTE 114, CAUV Abstract and no changes made to the DTE 94, Exempt Abstract.

Motion by Caroline Mansfield, seconded by James W. Dvorak to accept and approve the updated Abstract.

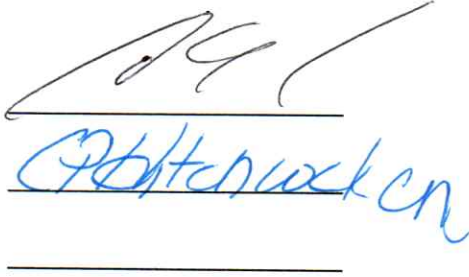
*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the November 22, 2024, BOR meeting at 1:38 PM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



Caroline Mansfield