

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, December 30, 2024, at 9:03 AM in a Special 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: Geauga County Auditor Charles E. Walder, and Chief Deputy Treasurer Caroline Mansfield.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan Stanton, Dan Matsko, Gene McCune, PJ Cavanagh and ADP IT Technician Josh Holtz.

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde and Diane Jones.

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.

Auburn Road Levy

Auditor Walder noted it was discovered on the DTE-27- Abstract of Tax Rates by the Prosecuting Attorney for the Board of Elections, that an error was marked on a levy as renewed but in fact it was not renewed or approved by voters in Auburn Township.

Auditor Walder stated that he has brought the certification of findings to the Geauga County Board of Revision which met on December 30, 2024, with two members of the Board present, County Auditor Charles E. Walder, and Deputy Treasurer Caroline Mansfield, representing, the County Treasurer Christopher Hitchcock. Auditor Walder notified the Board of a clerical error on the taxation document, DTE 27- Abstract of Tax Rates for the Auburn Township Road Levy which was incorrectly marked as renewed. Auditor Walder stated, they are currently figuring \$760,000 ballpark but are still reviewing numbers. This has been discussed that it could come from the Road fund first, and then would use the general fund, but still looking into all avenues.

The Board, upon reviewing the facts, determined that Auburn Township Road Levy was erroneously collected because of a clerical error. The Board certified this finding to the County Auditor for correction, in accordance with R.C. 319.36, and notified the County Auditor of said action.

Motion by Caroline Mansfield, seconded by Charles E. Walder to accept the clerical error and make the correction.

*Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.*

General Business

Remissions/Refunds: See attached List:

Remission/Refunds of Late Payment Penalties per ORC 5711.33 and 5715.39 to remit and or refund late payments penalties for second half Tax Year 2023 totaling \$2,279.66 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

*Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.*

Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the minutes from November 7, 2024.

*Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.*

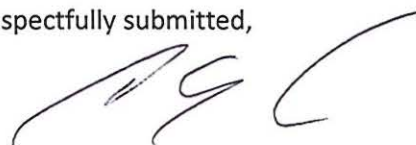
Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the minutes from November 22, 2024.

*Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the December 30, 2024, BOR meeting at 9:15 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

