

The Geauga County Transition Supervisory Board met on Tuesday, December 3, 2024, at 1:00 pm at 12611 Ravenwood Drive and via Microsoft Teams for a Special meeting. Members present: Auditor's Chief Compliance Officer Kate Jacob McClain, Transition Supervisory Board Chair; Jim Dvorak, Geauga County Commissioner; and Celesta Mullins, County Recorder. Others present: Pam McMahan, Auditor's Chief Operations Officer; Ron Leyde, Chief Deputy Auditor; Charles E. Walder, County Auditor; Former-Aquilla Village Mayor Richard Wolfe; Harry Jacob, Former Aquilla Village Solicitor; Susan Wieland, Assistant Prosecuting Attorney; Kristen Sinatra, Deputy Auditor; Josh Holtz, ADP; Jonathon Tiber, Claridon Township Trustee; and Pearce Leary, Receiver-Trustee.

Kate Jacob thanked Susan Wieland for putting together a draft MOU for the snow plowing issue that was discussed at the previous meeting. At that meeting, the Board approved a Board member to sign the MOU with Claridon Township as Pearce Leary the appointed receiver had not had a chance to review the MOU. Susan drafted two versions, one for the receiver trustee and one for the Board. There was a handshake agreement between Aquilla Village while it still existed and Claridon Township to continue the service. Claridon Township understood that because they were taking on the territory, they would be doing the snowplowing. The Board thought that it would be a good idea to memorialize that agreement and Susan agreed.

Motion: by Kate Jacob, seconded by Celesta Mullins to modify the approval to include the receiver trustee to sign the MOU

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

Kate asked Celesta if the election results had been recorded.

Celesta replied they had not.

Kate raised the issue of the Board determining any territorial issues. Susan agreed that the Board had the power to determine where and to what township or townships the territory of the former village is to become a part of.

Motion: by Kate Jacob, seconded by Celesta Mullins, to confirm that the territory of the former village of Aquilla is now officially a part of Claridon Township.

Voice votes: 3 ayes, 0 absent, 0 abstain. Motion carried.

Chuck Walder discussed that at year end his Office is responsible for filing a DTE form to the State. Which allows the State to set new tax values to begin the new year. The Auditor's Office is quickly approaching that deadline. Because of the timing of the election, and the submission of that document, the Auditor's Office needs to know how to document that property into the new Claridon Township domain. There are two approaches: one approach is that the levies be assigned to the new combined territory and re-divided over the same population and parcel count so that virtually it gets leveled and there is no increase of revenue because of that action. The more common way of doing it is the way it was done when West G inherited the property in Newbury when the two schools combined. That was done through a process called new construction. It gave the new responsible party, additional revenue from the new territory to pay for the services for that territory.

Chuck proposed to the Board that they consider the two options. To resolve it, the Auditor's Office will need to know before they file the DTE form, because they must indicate the value of the property that's being moved over as new construction. It will be a slight increase in revenue for Claridon and will change their tax rates slightly. The process will be done in December so when the rates are issued by the State in early January, and tax bills are issued they are correct. That is the question for the Board. Do they bring it over as new construction or not.

Chuck went on to explain there are two components to the determination of tax value. One is the abstract which defines all the territory in the county. The abstract is done and has already been submitted to the State, including the modifications, because of the election. The Auditor's Office did a supplemental abstract which redefined the area that was formally occupied by Aquilla Village into Claridon that was approved by the State. The second component that goes into the calculation of the tax rate is the DTE submission where the values of the property are identified, telling the State how the property should be conveyed to Claridon Township. That question must be marked and annotated by the Auditor's Office as either new construction or not new construction. Counsel was consulted and in agreement.

Motion: by Kate Jacob, seconded by Celesta Mullins, to approve authorizing the Auditor's Office to consider the property formally in Aquilla Village now in Claridon as new construction.

Voice votes: 3 ayes, 0 absent, 0 abstain. Motion carried.

Kate asked Pearce if he had any questions or concerns for the Board.

Pearce asked how much property he would be responsible for selling and disposing of.

Chuck responded there are thirty-three small parcel lots. The Auditor's Office had their software vendor ISSG annotate any property that was previously owned by the Village.

Chuck stated to Pearce the question he will have to answer is the disposition of those parcels as the Recorder and the Auditor's Office will need to change the ownership of those parcels to reflect whoever it goes to.

Kate replied to Pearce that one of his duties is to dispose of or transfer any parcels that need to be sold to pay a debt, for example, at his discretion. Otherwise, if not needed to be sold the property can be transferred to Claridon.

Pearce responded that Claridon has the right of first refusal unless he needs to sell any parcels to settle the debt.

Kate discussed that Patricia Fisher is the former fiscal officer for Aquilla Village. Patricia mentioned she was concerned that the village had not paid their state taxes for the last year and a half.

Chuck commented he would suggest requesting from Patricia a tentative accounting of assets and expenditures that are currently on the books. She could do a UAN status of the finances, which would give the receiver an understanding of what kind of money he is managing.

Harry mentioned the village is currently solvent and estimated they have enough money until mid-2025. There are some small residential parcels, which are 4/10ths of an acre and smaller and a park which is a baseball field size with a parking area. There are also about 20 slots for parking and the village hall which is a small 3-room building.

Harry continued Patricia is receiving \$700.00 a month, and there are several audits that Patricia needs to complete which are the 2021 and 2022 audits and the 2023 and 2024 audit. From his understanding, the State Auditor will do a final audit for the closeout of the Village.

Kate stated the statute allows Pearce to conduct all necessary business of Aquilla, to conclude its affairs. Kate suggested that Pearce consider utilizing Patricia as a paid resource to help him through some of the financial aspects.

The Board decided the next meeting will be on December 17, 2024, at 1pm.

Public comment

Public comment opened. No comments made.

BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, Kate Jacob motioned to adjourn.

Respectfully submitted,



Kate Jacob
Transition Supervisory Board Chair

Jim Dvorak
County Commissioner



Celesta Mullins
County Recorder