WORKING WITH YOUR COUNTY AUDITOR AS A RESOURCE

March 22, 2018 Local Government Officials Conference

Jill Thompson, Athens County Auditor

WHAT DOES THE COUNTY AUDITOR DO?

County Auditor



Chief Payroll Officer



Chief Finance Officer



Chief Property Assesso

Board of Revision - Secretary
Budget Commission - Secretary
Data Processing Board
Microfilm Board
Records Commission

Tax Incentive Review Council -

FINANCIAL STATISTICS

County Township Municipalities School Districts



FINANCIAL REPORTING

Tax Levies
Tax Collection
State Funding and pass-throughs
Certification
Appropriation
Financial Reporting Revenue/Expenses

Special Circumstances



DEMOGRAPHIC OF JURISDICTION



Residential – Owner Occupancy/Rental

Agriculture – Conservation

Commercial

Industrial

Mineral

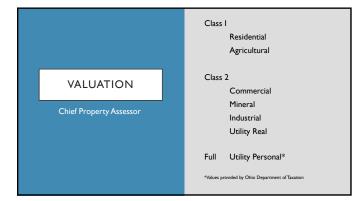
Public Utility

Exempt

GEOGRAPHICAL INFORMATION SYSTEMS



The GIS Administrator is appointed by the Board of County Commissioners



	AGR-RES	OTHER	REAL	UTILITY PERSONAL	TOTAL
TOWNSHIPS					
Athens Township	74,666,370	5,396,720	102.750	12,754,040	92,919,880
The Plains Fire District	41.866.170	8.550.950	89.010	694,400	51,200,530
Alexander Township	51.020.960	3.354.360	125.840	26.735.430	81,236,590
Ames Township	20,617,730	127,960	0	3,151,300	23,896,990
Bern Township	11,779,580	96,280	0	7.088.470	18.964.330
Canaan Township	31.523.600	926,220	0	10,316,610	42,766,430
Carthage Township	23.928.010	344,130	. 0	6.483.950	30,756,090
Dover Township	31,980,150	2.976,550	156,150	7.331.490	42,444,340
Lee Township	35.212.150	1.909.440	26.840	18.672.280	55.820.710
Lodi Township	25,775,110	236.780	0	2,938,550	28,950,440
Rome Township	21,307,130	413,940	0	2.594.430	24.315.500
Troy Township	33.592.560	1.914.370	0	4.311.410	39.818.340
Trimble Township	20.363.890	346,680	52.860	3.089.840	23.853.270
Waterloo Township	31,606,100	385,920	5.080	3.604.090	35.602.190
York Township	21.849.900	3.170.020	21,150	17.073.970	42,115,040
TOWNSHIP TOTALS:	477,089,410	30,151,320	579,680	126,840,260	634,660,670
CITIESVILLAGES					
Athens City	206,533,630	148,370,400	.0	16,160,090	371,064,120
Athens City - Canaan Twp	618,510	15,281,540	0	542,840	16,442,890
Amesville Corporation	1,639,370	203,890	0	114,320	1,957,580
Chauncey Corporation	5,537,620	540,320	21,860	360,700	6,460,500
Albany Corp Alexander Twp.	703,600	0	0	57,810	761,410
Albany Corp Lee Twp.	10,268,080	2,746,640	29.760	979.400	14.023.880
Cookille Corporation	4.624.990	1.505.280	0	318,330	6.448.600
Glouster Corporation	10,895,050	1.768,590	30.050	228.560	12,922,250
Jacksonville Corporation	3.034.110	116,130	18.650	232.640	3.401.530
Trimble Corporation	2.274.010	276.630	69.610	496.590	3 116 840

	TAX RATES
Class I ⇒	Effective Rate for Residential and Agriculture
Class 2 ⇒	Effective Rate for Commercial/Mineral/Industrial Utility Real
Full ⇒	Public Utility

			R	ATES		ear 20	17					
TAXONG DISTIBLE	NAMES OF TOWNSHIPS, CITIES AND CORPORATIONS DESTRICT	COUNTY	TOWNSHIP	SCHOOL	TIS COUNTY SCHOOL	MUNICIPAL	TOTAL TAX RATE	REDICTION FACTOR REAL ESTATE ACRECULTURAL AND RESIDENTIAL	EFFECTIVE BATE BEAL ESTATE AGRICULTURAL AND RESIDENTIAL	REDUCTION FACTOR COMMESCIAL, INDUSTRIAL PUBLIC UTILITY REAL PROPERTY ONLY	EFFECIAL, INDUSTRIAL PURLIC UTILITY REAL PROPERTY ONLY	
D01	BERN TOWNSHIP	22.96	7.60	29.00	3.30		62.85	181085	51,217410	106112	52,409852	10
502	Warren Lucal School	22.95	7.60	38.253	1.50		70.66	191095	57,111151	121554	61,291625	11
E91	CANAAN TOWNSHIP	22.96	7.60	29.00	3.30		62.85	196977	51,096492	177064	51,721559	18
E 22	Athens City School	22 95	7.60	59.91	3.30		93.76	385324	57.632056	378840	58.239917	13
	Athens City Athens City School	22.95	5.70	69.91	3.30	2.40	94.26	363290	58.132056	376831	58.739917	14
	Athens City-Fed Hocking Sch.	22.96	5.79	29 00	3.30	2.40	63,35	.185581	51.598492	.175666	52.221559	15
FRE	CARTHAGE TOWNSHIP	22.95	9.30	29.00	3.30		64.55	183381	52,712757	.181014	52,865556	21
G01	DOVER TOWNSHIP	22.96	8.70	59.31	3.30		34.86	300578	58.756415	305445	59.814059	17
	Chauncey Corporation	22.96	3.30	\$8.91	3.30	7,90	97.36			368166	62,480957	
	Trimble Local School	22.96	8.79		2.30		69.16	.205578		.184765		
2901	LEE TOWNSHIP	22.96	5.30	36.18	3.50		68.73			249639		
	Albany Corporation	22.95	1.30	36.18	3.30	9.00		276368		247397	54,736804	
301	LODI TOWNSHIP	22.96	11.05	36.10	3.30		73.48	282211		240153		
X01	ROME TOWNSHIP	22.95	17.50	29.00	3.30		73.15	172064			62.200054	
1.00	TROY TOWNSHIP	22.96	8.20	29.00	3.30		63.45	.101704	51,920898	.170811	12,612031	24

WHAT IS A MILL?



A \underline{mill} is \$1 per \$1,000 of Assessed Value.

Assessed Value is 35% of the County Auditor's Appraised Value

The <u>Appraised Value</u> should reflect the current Market Value of the parcel of property

<u>Market Value</u> is what the property would sell for at an arm's-length sale on the open market.

HOMEOWNER EXAMPLE

Home value appraised by the County Auditor = \$100,000

Assessed Value is 35% of appraised value = \$35,000

A Mill would cost the Homeowner \$1 per thousand or \$35,000/\$1000 = \$35 per year



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DOLLARS

Total Assessed Valuation of Taxing District: \$ 25,000,000

Joint Fire District needs to generate \$50,000 per year for 5 years \$25,000,000/1,000 = \$25,000 \$50,000/\$25,000 = 2.0

Joint Fire District should request tax levy of 2.00 mill for 5 years

MILLS

Joint Fire District wants to levy a tax for 4.00 mills, but is not sure how much money it will generate

Total Assessed Valuation: \$25,000,000

\$25,000,000 ÷ 1,000 = \$25,000

\$25,000 × 4.00 = \$100,000 per year

PROPERTY EXEMPT FROM TAXATION

Athens City Valuation 2017 (Tax Year 2016)

Agr/Res \$190,184,830
Com/Ind/Min/UR \$148,738,000
Utility Personal \$18,518,910

 Utility Personal
 \$ 18,518,910

 Subtotal:
 \$357,441,740

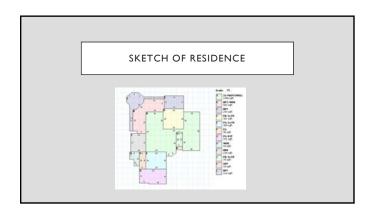
 ExemptValue
 \$310,516,290

 Total Value:
 \$667,958,030

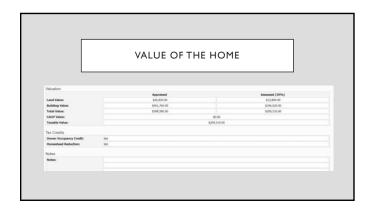


PARCEL DATA INFORMATION

Website www.athenscountyauditor.or

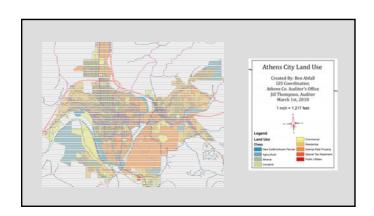






AERIAL PHOTOGRAPHY/GIS

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GIS/PARCEL DATA STATISTICS Tailored Maps – Jurisdiction/Color Coded/Overlay Number of Improved properties Number of Single Family or Owner Occupied Homes Comparative Data Hydrant Locations Geographic Distance QUESTIONS? THANK YOU! Jill Thompson Athens County Auditor 15 S. Court St., Room 330 Athens, OH 45701-2896 (740) 592-3223 jthompson@athensoh.org