

# IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

## The Fiscal Officer's Role in the Financial Management of County Government



CRAWFORD COUNTY COURTHOUSE

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**DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM**

During 2013, the County Auditor's Office provided a report to all elected officials, department heads, independent boards and commissions, for the purpose of re-outlining the statutory requirements that govern County government as financial transactions of the County are being processed.

This paper was also written for the purpose of communicating with the various elected officials, department heads, and independent boards or commissions, on how the County Auditor's Office can better assist the various county agencies and offices with the day-to-day financial management of those agencies or offices.

The County Auditor's Office determined that re-outlining the "Fiscal Officer's Role in the Financial Management of County Government" was timely because of the number of employment changes that have occurred within the County over the last several years.

In the spirit of full disclosure and transparency, the County Auditor's Office has determined that the general public would also benefit from a better understanding of the "Fiscal Officer's Role in the Financial Management of County Government", and the statutory responsibilities associated with that financial management. Readers may also benefit from an outline of the discretionary services that can be provided by the Auditor's Office upon request from an independently

elected official, department head or independent board or commission that is served by the County Auditor's Office.

With all this in mind, this quarter's newsletter is dedicated entirely to providing readers with the same information on the "Fiscal Officer's Role in the Financial Management of County Government", that was presented to the various elected officials, department heads and independent boards or commissions in February of this year.

The report, **"THE FISCAL OFFICER'S ROLE IN THE FINANCIAL MANAGEMENT OF COUNTY GOVERNMENT"**, as presented to the various officials and boards, begins below and is continued on the following pages of this newsletter.

### PURPOSE

This paper is being written for the purpose of communicating with the various elected officials, department heads, and independent boards or commissions, the statutory requirements of the County Auditor's Office, and to provide further perspective as to why the independently-elected County Auditor and Fiscal Officer, has established the various financial policies that govern the office and, therefore, the County.

This paper is also being written for the purpose of communicating with the various elected officials, department heads, and independent boards or commissions, on how the County Auditor's Office can

assist these officials and boards with the day-to-day financial management of their agencies.

### BACKGROUND

The County Auditor's Office is created by State statute. As such, the County Auditor is independently- elected by the voters within the County, and the County Auditor is governed by the laws of the State of Ohio, which have been approved by the Ohio Legislature and Ohio's Governor. The County Auditor's Office is also governed by various promulgated rules as outlined within the Ohio Administrative Code regarding certain forms, practices and procedures that the office is required to utilize and follow.

5705.01 of the Ohio Revised Code defines which office in the various political subdivisions throughout the State of Ohio (county, township, municipality, village, etc.) is designated as that government's "Fiscal Officer". In the case of the County, the County Auditor is the statutory "Fiscal Officer" for the various County agencies and departments, including the agencies and departments that are governed by independent boards and commissions (Developmental Disabilities Board, General Health District Board, Park District Board, Mental Health Board, Regional Planning Commission, Soil and Water District, and Veteran Services Commission).

## The Fiscal Officer's Role in the Financial Management of County Government, Continued

### IMPORTANT CONCEPT – DISTINCTION BETWEEN EXPLICIT AND IMPLICIT DUTIES

Ohio law provides explicit guidance on the mandated requirements of the County Auditor or Fiscal Officer. This explicit guidance is found in Ohio's law books, entitled "The Ohio Revised Code". As the County's Fiscal Officer, the County Auditor has certain implied duties that need to be applied to the financial processes within the County in order for the County Auditor to fulfill the mandated duties that are explicitly outlined in Ohio law.

### REPORT FORMAT

To help readers better understand the distinction between the mandated or statutory (explicit) duties of the County Auditor and the non-mandated (implicit) duties of the County Auditor, and to provide readers with a better understanding of the additional services that can be provided by the County Auditor's Office upon request, this paper is broken into three major sections.

1. The first section will provide an explanation of the explicit statutory responsibilities of the County Auditor or Fiscal Officer.
2. The second section will provide an explanation of the implicit procedures that the County Auditor has incorporated within the financial system to ensure compliance with the explicitly-mandated requirements of the office.
3. The third section of this paper will provide an explanation of the discretionary services that the County Auditor's Office is able to provide to the various offices upon request from the appropriate governing board, elected official or department head.

### EXPLICIT - MANDATED RESPONSIBILITIES OF THE COUNTY'S FISCAL OFFICER

*The County Auditor or Fiscal Officer is explicitly mandated to:*

- Create separate funds and accounts in accordance with Ohio law and to ensure proper accounting of public monies.
- Certify the availability of monies for any contract entered into on behalf of a County agency or department. For example: Through the purchase order process, the County Auditor's Office makes sure the County has enough money set aside to fulfill the obligations incurred with any contract or purchase agreement.
- Pay all financial obligations of the county in accordance with the requirements of 319.16 of the Ohio Revised Code. For example: All requests for payments are required to be presented for payment upon a proper order or voucher, and these pay requests must include "evidentiary" matter which is defined as, "original invoices, receipts, bills, checks, and legible copies of contracts". In addition, the County Auditor is required to review all requests for payments to ensure that these payment requests constitute a valid public purpose as outlined in Ohio law and within the various rules and directives that govern the County Auditor's Office.
- Ensure expenses are paid within the current budget (appropriations) and within the purchase agreements that have been certified by the Auditor. If the County Auditor determines there is not enough money available within the appropriation/ budgetary line items approved by the Board of County Commissioners, or the appropriate governing board, the Auditor is prohibited by law from issuing a county warrant (check).
- Ensure that appropriations (estimated expenses) do not exceed available resources as estimated by the County Budget Commission (County Auditor, County Treasurer and County Prosecutor). For example: Ohio law prohibits the County Auditor from issuing any payments from a fund if the appropriations in that fund exceed the anticipated revenue in that fund.
- Certify all monies into the County treasury through the pay-in process. With the exception of property taxes, which are collected by the County Treasurer, all money received by the County must be first received by the County Auditor and then credited to the appropriate fund and revenue classification. This fund and revenue account classification, along with the actual money, is then presented by the agency or department that is legally responsible for that money, to the County Treasurer for deposit into the County's depository. All County agencies are required by Ohio law to pay-in any money that agency collects within twenty-four hours of receipt.
- Reconcile monthly and annually with the County Treasurer, who is essentially the County's banker and is responsible for the collection of all county revenues and investments.

## The Fiscal Officer's Role in the Financial Management of County Government, Continued

- Prepare monthly and annual financial reports for the various departments and agencies, including but not limited to, the Board of County Commissioners and the various statutorily-created independent boards and commissions. For example, it is the job of the County Auditor to report the status of the budget in terms of actual receipts (income) and expenditures as they relate to estimated income and expenses. In order to fulfill this requirement, the County Auditor's Office provides the Board of County Commissioners, and the various agencies and departments within the County, with monthly revenue and expenditure reports.
- Prepare the County's annual financial report in accordance with Generally Accepted Accounting Principles (GAAP).
- Certify the maximum maturity of debt securities, determine the net indebtedness of the County, and sign all County-issued bonds.
- Ensure that all payments to independent contractors and vendors are in compliance with State and Federal regulations that govern tax withholdings and employment relationships (1099's).
- Maintain inventory records of all county-owned assets.

### As Fiscal Officer, the County Auditor is also explicitly required by law to be the Chief Payroll Officer for the County and is required to:

- Process all wage requests for some 545 employees, working within more than 30 different departments and agencies within the County.
- Process all wage requests in accordance with the laws of the Federal and State governments and in accordance with the governing policies or collective bargaining unit contracts that have been adopted by the various boards or commissions that have the legal authority to establish said policies and contracts.
- Maintain all overtime, vacation, sick leave and compensatory time records in accordance with State and Federal laws and in accordance with the governing policies or collective bargaining unit contracts that have been approved by the appropriate legal authority.
- Ensure that all Federal and State withholdings are accurately deducted, paid and reported to the appropriate agencies in a timely fashion.
- Reconcile all monthly payroll deductions and related billings (such as health insurance, flexible spending, AFLAC, life insurance, etc.) to ensure prompt and timely payments to the appropriate vendors.
- Maintain accurate payroll records of all County employees (withholding documents, benefit information, retirement forms, etc.) to demonstrate legal compliance and for State and Federal audits.
- Issue employee W-2's annually.
- Process all child support or court-ordered garnishments and claims against county employees.
- Remit to the various retirement systems the required reports, forms and payments on behalf of all county employees and officials.

### **IMPLICIT RESPONSIBILITIES OF THE COUNTY'S FISCAL OFFICER**

The County Auditor or Fiscal Officer is implicitly required to perform certain duties to ensure that the County Auditor is fulfilling the statutory responsibilities of the office as defined in Ohio law.

Due to the complexities of the financial processes and systems, it is not practical or possible to document every implicit function that the Fiscal Officer may have to implement as financial transactions of the County are processed. Therefore, this paper will provide some examples of the implicit requirements of the office that are rouinely and uniformly applied to all agencies, including any agency governed by an independent board or commission, within County government.

## The Fiscal Officer's Role in the Financial Management of County Government, Continued

*The County Auditor or Fiscal Officer has implicit authority to:*

- Review all expenditures to ensure completeness (invoices may include mathematical errors etc.), and to ensure that taxpayer monies are being spent for a proper public purpose as defined by Ohio law. For example: Certain boards and commissions have the authority to implement governing policies on behalf of their employees or agencies. However, these boards and commissions are without authority to establish policies that are contrary to Ohio law. To illustrate this point further, if a request for travel reimbursement is made to the County Auditor's Office and that travel request does not include an ITEMIZED receipt, the County Auditor's Office has the IMPLICIT authority to not issue payment because the County Auditor is not able to verify that the reimbursement request doesn't include the purchase of alcohol, which is specifically prohibited in Ohio law. The County Auditor may refuse to make payment even if a governing board directs the County Auditor to issue payment. Ohio law does provide for an appeal process through the courts to attempt to compel the Auditor to make payment should the Board of County Commissioners or any agency governed by an independent board or commission disagree with the Fiscal Officer's position.
- Require certain supporting documentation from the various agencies, offices, boards and commissions with respect to revenue estimates and grants in order to ensure that revenue estimates are reasonable and to ensure that appropriations will not exceed anticipated revenues.
- Require certain financial information that is maintained by various boards, commissions, offices and agencies within the County, to be provided to the County Auditor's Office, in order to prepare the County's annual financial report. For example: the County Auditor prepares a Comprehensive Annual Financial Report (CAFR), providing a comprehensive view of the financial condition of the County, that is audited and approved each year by the Auditor of the State of Ohio. The preparation of this report requires the County Auditor to convert the County's cash reporting system to an accrual basis, identifying all account payables and receivables, and for compilation of various reports and schedules that are necessary for the county's annual audit. Therefore, any agency within the County that is responsible for maintaining records or data that the County Auditor needs in order to prepare the County's annual financial report is implicitly required to provide these records to the County Auditor.
- Require IRS Form W-9 from any independent contractors or vendors that are performing a service to the County and file the required reports to the Federal government.
- Require payroll change forms to be submitted and financial processes to be in place to ensure that the County has the required documentation and forms to demonstrate compliance with State and Federal laws.
- Require certain information relating to County-owned assets to be submitted, so that the County Auditor's Office can compile and report this information in the County's annual financial report, and to provide this documentation to the appropriate property and liability insurance carriers.

### SERVICES AND RESOURCES AVAILABLE

The County Auditor's Office continually reviews the financial processes of the County, in conjunction with the applicable laws and rules that govern the County, for the purpose of improving the financial reporting, accountability and transparency of the various County offices that are served by the County Auditor. To that end, the County Auditor's Office does provide, or can provide upon request, the following resources to the various offices, agencies, boards or commissions.

*Resources available from the County Auditor's Office include:*

- A "County Procedures and Guidelines" manual. As part of the County Auditor's ongoing attempt to provide the various departments, offices, agencies and boards with written documentation to communicate how each office, agency, department and independent board or commission can legally and effectively process contracts, vouchers, purchase orders, new funds, payroll and inventory, a "County Procedures and Guidelines Manual" was developed. This manual is updated periodically by the County Auditor's Office to ensure compliance and accountability.
- Periodic training is provided by the County Auditor's Office as the "County Procedures and Guidelines" manual is updated and as new laws or rules are implemented.

## The Fiscal Officer's Role in the Financial Management of County Government, Continued

- Upon request, the County Auditor's Office, in conjunction with the Auditor of State's Office, will review the internal control structure of any County office, agency, or independent board or commission and make recommendations on how to improve certain financial processes that are specific to that particular office, agency, board or commission. A formal request from the governing board or elected official is required because the County Auditor is without authority to intervene unless requested by the governing board or elected official.
- Upon request, the County Auditor's Office can prepare a long-range financial forecast for any County office, agency, or independent board or commission. A formal request from the governing board or elected official is required because the County Auditor can only compile a financial forecast based on the revenue and expenditure assumptions made by the governing board or official that has the legal and management responsibility for establishing expenditure limits and revenue projections.
- Upon request, financial advice and analysis can be given to a County office, agency, or independent board or commission for determining operating rates, levies, retirement buyouts, or any other management decision that could benefit from financial analysis.

### COMMON MISCONCEPTIONS

Despite the name of the office, the County Auditor has very limited pre-auditing authority on properly filed requests for payment. In fact, by law the County Auditor's Office can only refuse payment of a County obligation, if the expenditure is not considered "a proper public expenditure" as defined by Ohio law. In the State of Ohio, all post-audit authority vests with the Auditor of the State of Ohio.

The County Auditor does not set spending limits or approve appropriations. The legal authority for establishing spending limits or appropriations for the various County agencies and departments, vests with the Board of County Commissioners, or the independent boards or commissions that are required by law to establish spending limits or appropriations (Park District, General Health District, Regional Planning Commission, Soil and Water District). The Board of County Commissioners' Office is required by Ohio law to formally approve the appropriations or spending limits of the Veteran Services Board, Developmental Disabilities Board and Mental Health Board.

### LIABILITY OF PUBLIC OFFICIALS

The procedures, processes, and financial systems of the County Auditor's Office have been developed in accordance with Ohio law. The County's financial systems also assist all public officials in the day-to-day performance of their duties and help to protect them and the County from future liabilities associated with the loss or misuse of public monies entrusted to them under the law.

Section 9.39 of the Ohio Revised Code states, "All public officials are liable for all public money received or collected by them or by their subordinates under color of office." The term public official is defined in Ohio law as "any officer, employee, or duly authorized representative or agent of a public office." As such, it is vitally important for the various elected officials, department heads, independent boards or commissions to understand the financial and legal responsibility that each office, agency, board or commission has with respect to protecting and safeguarding public property and public money.

The Supreme Court of Ohio has clearly affirmed that public officials are strictly liable for all public money received or collected by those officials or their subordinates. Therefore, County officials (including members of the various independent boards or commissions) must be aware of their role in the approval of expenditures and take the necessary steps to ensure that mistakes, errors, or omissions do not result in the loss of public money, and that, if such loss does occur, the public officials, including board or commission members, that have legal oversight, can be held strictly liable.

### CONCLUSION

The explicit and implicit responsibilities of the County's Fiscal Officer have been outlined above. Hopefully, this paper has provided readers with a better understanding as to how and why the County's current financial processes have been developed.

As County Auditor, I have worked diligently to safeguard the integrity of Crawford County's good financial name and to provide accurate and timely financial information to the various elected officials, department heads, and independent boards or commissions. Thank you for this opportunity to explain one aspect of the County Auditor's Office. I look forward to and welcome any comments, questions or suggestions.



## ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

*The General Fund is the chief operating fund of the County. It is used to account for resources traditionally associated with governments which are not required legally or by sound financial management to be accounted for in a separate fund. There is only one General Fund of the County as contrasted with multiple special revenue, debt service, capital projects, fiduciary and proprietary funds.*

Actual operating revenues of the General Fund for the first nine months of 2013 were \$7,209,395.56 or 84.42% of the \$8,539,704.20 estimated by the County Budget Commission. Operating revenues collected for the same period last year were \$7,107,822.11.

The General Fund operating revenue for the first nine months of 2013 increased by \$101,573.45 when compared to the same period last year. A review of all revenue sources indicates that the increase in General Fund operating revenues can be attributed in large part to charges for services revenue and intergovernmental revenue, offset by small decreases in property tax revenue and sales tax revenue. Interest revenue accrues in an agency fund and is paid into the various funds by the County Treasurer periodically.

Operating expenditures thru three quarters of 2013 totaled \$5,653,147 or 62.51% of the \$9,043,076.39 appropriated by the County Commissioners. Operating expenditures for the same period last year totaled \$5,662,180.21, indicating a slight decrease in expenditures of \$9,033.21 when compared to last year.

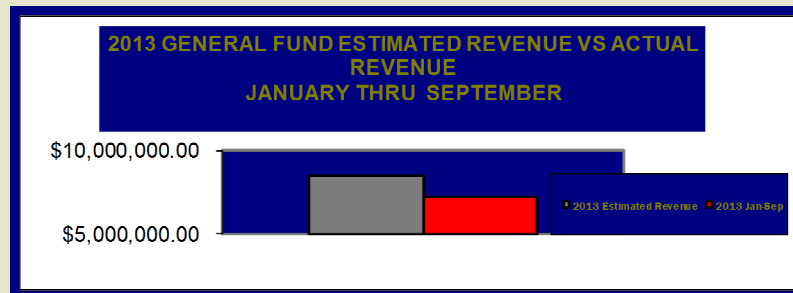
For the first nine months of 2013, operating revenues exceeded operating expenditures by \$1,556,248.56 as compared to \$1,445,641.90 for the same time period last year.

When comparing actual revenues and expenditures, advances made to other funds or received as a repayment are not considered as operating revenues and expenditures because these items only affect cash flow. Thus, in order to accurately reflect operating revenues and expenditures these loans have been removed from the totals and the financial data presented in this newsletter. As of September 30, 2013 there was \$614,823.04 in outstanding loans to other funds due back to the General Operating Fund.

The cash balance of the General Fund at September 30, 2013 was \$4,957,328.25 as compared to \$3,135,010.88 at September 30, 2012.

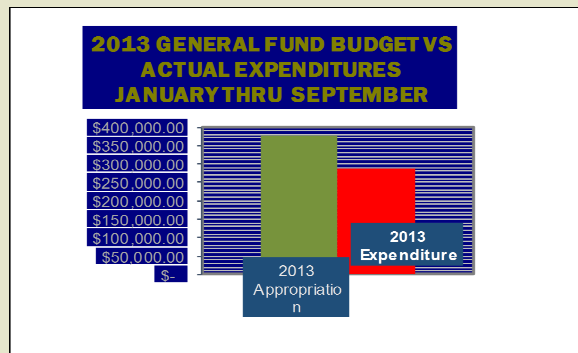
### 2013 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2013 ESTIMATED REVENUE	2013 ACTUAL REVENUE JANUARY-SEPTEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,124,973.00	\$ 1,160,093.75	103.12%
SALES TAXES	\$ 3,193,027.80	\$ 2,695,570.29	84.42%
CHARGES FOR SERVICES	\$ 2,354,543.00	\$ 2,029,230.06	86.18%
LICENSES AND PERMITS	\$ 2,310.00	\$ 2,289.32	99.10%
FINES AND FORFEITURES	\$ 172,500.00	\$ 128,327.69	74.39%
INTERGOVERNMENTAL	\$ 1,493,169.00	\$ 1,067,511.79	71.49%
INTEREST	\$ 160,000.00	\$ 71,485.18	44.68%
OTHER	\$ 39,181.40	\$ 54,887.48	140.09%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 8,539,704.20</b>	<b>\$ 7,209,395.56</b>	<b>84.42%</b>
ADVANCE REPAYMENT		\$ 57,282.91	



## 2013 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2013 <u>Appropriation</u>		Expenditures <u>Jan-September</u>		Unexpended <u>Balance</u>		Percent <u>Expended</u>
<b>General Fund Operating Expenditures and Transfers</b>	<b>\$ 9,043,076.39</b>	<b>\$</b>	<b>5,653,147.00</b>	<b>\$</b>	<b>3,389,929.39</b>		<b>62.51%</b>
<b>Department Breakdown</b>							
COUNTY COMMISSIONERS	\$ 427,601.97	\$	228,253.31	\$	199,348.66		53.38%
COUNTY AUDITOR	\$ 377,804.65	\$	287,251.16	\$	90,553.49		76.03%
COUNTY TREASURER	\$ 145,580.00	\$	106,691.24	\$	38,888.76		73.29%
PROSECUTING ATTORNEY	\$ 550,268.13	\$	419,349.99	\$	130,918.14		76.21%
COUNTY AUDIT	\$ 81,600.00	\$	81,065.20	\$	534.80		99.34%
REGIONAL PLANNING	\$ 10,000.00	\$	10,000.00	\$	-		100.00%
DATA PROCESSING	\$ 103,791.00	\$	71,912.59	\$	31,878.41		69.29%
COURT OF APPEALS	\$ 25,031.75	\$	14,632.76	\$	10,398.99		58.46%
COMMON PLEAS COURT	\$ 708,735.22	\$	510,862.99	\$	197,872.23		72.08%
JUVENILE COURT	\$ 686,519.29	\$	478,148.40	\$	208,370.89		69.65%
PROBATE COURT	\$ 139,815.74	\$	105,864.02	\$	33,951.72		75.72%
CLERK OF COURTS	\$ 270,926.35	\$	151,402.68	\$	119,523.67		55.88%
CORONER	\$ 116,211.87	\$	83,334.18	\$	32,877.69		71.71%
MUNICIPAL COURT	\$ 495,437.80	\$	376,125.41	\$	119,312.39		75.92%
BOARD OF ELECTION	\$ 498,752.10	\$	238,609.20	\$	260,142.90		47.84%
COURT HOUSE & JAIL MAINT	\$ 837,811.16	\$	595,270.19	\$	242,540.97		71.05%
COUNTY RECORDER	\$ 172,445.40	\$	128,734.27	\$	43,711.13		74.65%
EMERGENCY MANAGEMENT	\$ 60,000.00	\$	-	\$	60,000.00		0.00%
AGRICULTURE	\$ 258,769.00	\$	226,915.18	\$	31,853.82		87.69%
T.B. HOSPITAL	\$ 1,016.00	\$	216.00	\$	800.00		21.26%
VITAL STATISTICS	\$ 1,000.00	\$	842.00	\$	158.00		84.20%
OTHER HEALTH	\$ 67,147.07	\$	67,147.07	\$	-		100.00%
VETERANS SERVICES	\$ 371,508.70	\$	213,834.66	\$	157,674.04		57.56%
PUBLIC ASST - GRANT	\$ 155,000.00	\$	107,616.33	\$	47,383.67		69.43%
VICTIMS OF CRIME - GRANT	\$ 12,481.00	\$	-	\$	12,481.00		0.00%
SANITARY ENGINEER	\$ 5,500.00	\$	2,300.00	\$	3,200.00		41.82%
COUNTY ENGINEER	\$ 118,660.69	\$	86,355.44	\$	32,305.25		72.78%
LIABILITY INSURANCE	\$ 257,486.00	\$	257,486.00	\$	-		100.00%
TRANSFERS/MISCELLANEOUS	\$ 2,086,175.50	\$	802,926.73	\$	1,283,248.77		38.49%
TOTAL OPERATING EXPENSES/							
TRANSFERS	<b>\$ 9,043,076.39</b>	<b>\$</b>	<b>5,653,147.00</b>	<b>\$</b>	<b>3,389,929.39</b>		<b>62.51%</b>
LOANS TO OTHER FUNDS		\$	614,823.04				
TOTAL EXPENDITURES AND							
LOANS		\$	6,267,970.04				



The 2013 appropriation includes all encumbrances carried forward from 2012 and any adjustments to the budget approved by the County Commissioners on January 1, 2013. 2012 encumbrances totaled \$135,706.96 and adjustments made to the 2013 budget through September 30, 2013 totaled \$235,499.68

**A QUARTERLY NEWSLETTER FROM YOUR COUNTY  
AUDITOR**

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**ABOUT YOUR COUNTY**

*With 12 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal County Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 43,403.*

**UPCOMING DATES TO REMEMBER**

- October 1, 2013 - Monthly financial statements filed with County Commissioners.
- October 31, 2013 - Real property, CAUV and Exempt property valuation abstracts due to the State Department of Taxation.
- November 1, 2013 - Monthly financial statements filed with County Commissioners.
- November 1, 2013 - Ineligible homestead recipients notified by State law.
- About November 1, 2013 - Newly delinquent real estate parcels will be advertised in the newspaper in accordance with State law.
- December 1, 2013 - Monthly financial statements filed with County Commissioners.
- December 1, 2013 - 2014 dog license registrations go on sale

**PROPERTY VALUATION NOTICE TO TAXPAYERS**

The County Auditor's Office is required annually to prepare various valuation reports that are filed with the Ohio Department of Taxation. The valuation reports that are submitted to the State, utilize a form that is known as an "abstract". This "abstract" captures the aggregate property valuations by property classification and is reported by taxing district. Once the County Auditor has compiled these abstracts of real property valuation within the County, and has submitted those abstracts to the Ohio Department of Taxation, Ohio law requires the County Auditor's Office to notify taxpayers that the property valuations are complete and open for public inspection. The public notice is required to be published in the newspaper daily, for ten days and reads as follows:

- ⇒ Notice is hereby given in compliance with Section 5715.17 of the Ohio Revised Code that the tax returns of Crawford County have been reviewed and the valuations complete and are open for public inspections at the office of the County Auditor in the Crawford County Courthouse, or by accessing the County Auditor's website at: [www.crawford-co.org](http://www.crawford-co.org).
- ⇒ Complaints against such valuations of the current year must be made in accordance with Section 5715.17 of the Ohio Revised Code in writing, on forms furnished by the County Auditor, and filed in that office between January 1, 2014 and March 31, 2014. All complaints will be heard by the Crawford County Board of Revision in the manner provided by Ohio law.

The property valuation reports are submitted to the Ohio Department of Taxation on or about October 31, 2013 and are used by the State of Ohio for various purposes. Even though all property valuations do not change every year, the County Auditor's Office is required to report to the State of Ohio any changes of valuation that may be the result of new construction, omitted property, or property demolition or exemption.