

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

2010 TENTATIVE PROPERTY VALUES AVAILABLE FOR REVIEW



CRAWFORD COUNTY COURTHOUSE

On October 16, 2009, more than 17,000 property value notices were mailed to property owners within the County.

These notices contained important information about property values and the 2009 Triennial Update.

Why Reappraise?

State law requires County Auditors in Ohio to establish the estimated fair market value of all real property every three years.

In Crawford County, the last physical reappraisal was completed in 2006. Since property values do not change uniformly, the purpose of the 2009 Triennial Update is to equitably adjust and equalize property values, based on a statistical analysis of the arm's-length real estate sales that occurred since 2006.

Each appraisal period helps to maintain uniform and fair assessments and helps to ensure that each person pays only their fair share of the local tax burden.

Property owners should be aware that the Auditor's Office does not set market values, it only adjusts tax appraisals to accurately reflect what is happening in the real estate market.

What is the Review Process?

The final stage of the appraisal process is known as the public notification and review phase.

During the review phase, property owners will have the opportunity to review their property data and valuation before these values become final with the State of Ohio in November.

To assist property owners in the property value review process, an

appraisal hotline has been established along with an appraisal link on the County Auditor's website that will provide taxpayers with the opportunity to review their new property values. Property owners may also come to a temporary appraisal office located at 112 E. Mansfield Street, on the lower level floor of the County Administration Building, to personally speak with an appraisal specialist. This office will be open weekdays between 8 a.m. and 5 p.m. from October 19th and October 30th.

For property owners who have concerns or questions about their new property values and who are unable to call or visit the office during normal business hours, there is a voice mail system and e-mail account available. Property owners may leave a detailed message, and an appraisal specialist will return their call or e-mail within one business day.

What was the Overall Effect of the Triennial Update on Local Property Values?

The value of residential property within the County decreased, in the aggregate, by a little more than seven-percent, while agricultural property within the County increased by almost thirty-four percent. Commercial and industrial property remained virtually unchanged.

Overall, the net effect of the Triennial Update on all real property in the County is a decrease of about one-half of one percent. It is important to note that all property values do not change at the same rate. Some rise, some stay the same, and others decline.

Why did Agricultural Property Values Change so much?

Agricultural property owners enrolled in the Current Agricultural Use Value (CAUV) program will see the biggest change in value. The value changes associated with this program are mandated by the State Department of Taxation, which has the oversight responsibility for establishing the taxable value of all agricultural land that is being used in commercial agricultural production. A complex formula is used by the Department of Taxation to calculate the land values based on its ability to produce crops or the land's productivity. The formula includes five factors: crop yields, crop prices, cropping patterns, non-land production costs, and capitalization rates. The data used in this formula was recently updated by the State of Ohio and that is what has caused the CAUV land values to increase during this Triennial period.

Agricultural property owners were notified by mail in August, of the upcoming changes in value and were given an opportunity to learn more about these changes at a meeting held on September 29th.

What is the Phone Number, Website Address and the E-mail Address of the Appraisal Office?

- Telephone - 419-563-1850
- Website - www.crawford-co.org
- Click: Auditor then Appraisal
- E-mail - appraisal2009@crawford-co.org

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Special points of interest:

- 2010 Property Values Available
- General Fund Revenues vs Expenditures
- 2009 2nd Half Real Estate Tax Distributions

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

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 Revenue Fund for the first nine months of 2009 were \$7,571,578.31 or 80.80% of the \$9,370,207.56 estimated by the County Budget Commission in January. Operating revenues collected for the same period last year were \$7,275,268.28.

When compared to the same period last year, the operating revenues of the County General Fund have increased by \$296,310.03. A review of the County's actual operating revenue for the period indicates that a decline in sales tax revenue of \$313,520.61 has been realized when revenue comparisons are made to the same period last year. This decline in sales tax revenue has been offset by an increase in charge for services revenue and an increase in interest revenue received. The increase in charge for service revenue is largely attributed to a lease with the Solid Waste Facility that was reactivated by the County Commissioners and included a one-time payment of \$500,000.

Operating expenditures for the first nine months of 2009 totaled \$7,449,496.73 or 62.52% of the \$11,915,068.68 appropriated by the County Commissioners. Operating expenditures for the same period last year totaled \$7,417,218.62 indicating an increase in expenditures of \$32,278.11.

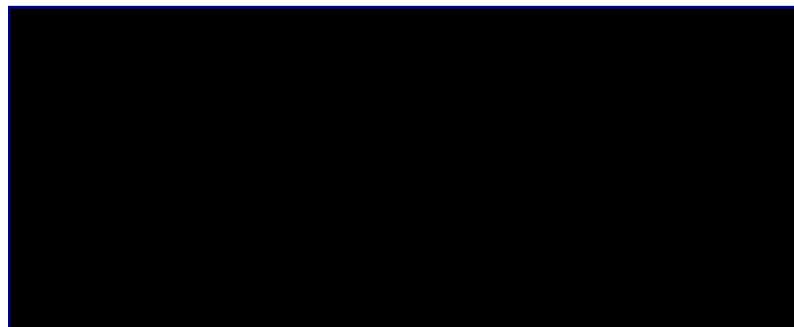
For the first nine months of 2009, operating revenues exceeded operating expenditures by \$122,081.58. For the first nine of 2008, General Fund operating expenditures exceeded operating revenues by \$141,950.34.

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.

The cash balance of the General Fund at September 30, 2009 was \$1,850,772.27 as compared to \$2,833,635.14 September 30, 2008. The decrease in cash position is due almost entirely to the \$888,599.17 in outstanding loans to other funds that are owed to the General Fund at September 30, 2009.

2009 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2009 ESTIMATED REVENUE	2009 ACTUAL REVENUE JANUARY-SEPTEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,245,000.00	\$ 1,231,394.68	98.91%
SALES TAXES	\$ 3,000,000.00	\$ 2,277,525.51	75.92%
CHARGES FOR SERVICES	\$ 2,798,500.00	\$ 2,023,397.06	72.30%
LICENSES AND PERMITS	\$ 3,410.00	\$ 2,061.09	60.44%
FINES AND FORFEITURES	\$ 194,000.00	\$ 148,446.40	76.52%
INTERGOVERNMENTAL	\$ 1,543,671.00	\$ 1,170,324.40	75.81%
INTEREST	\$ 500,000.00	\$ 580,598.97	116.12%
OTHER	\$ 85,626.56	\$ 137,830.20	160.97%
TOTAL OPERATING REVENUE	\$ 9,370,207.56	\$ 7,571,578.31	80.80%
ADVANCE REPAYMENT		\$ 197,775.38	
		\$ 7,769,353.69	



2009 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

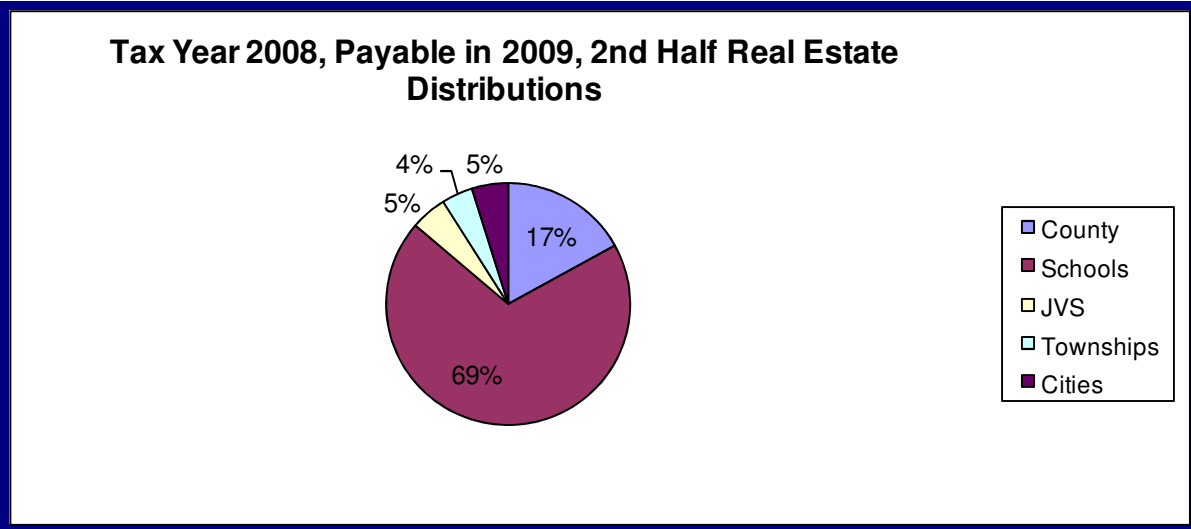
	<u>2009 Appropriation</u>	<u>Expenditures Jan-Sept.</u>	<u>Unexpended Balance</u>	<u>Percent Expended</u>
General Fund Operating				
Expenditures and Transfers	\$ 11,915,068.68	\$ 7,449,496.73	\$ 4,465,571.95	62.52%
Department Breakdown				
COUNTY COMMISSIONERS	\$ 357,366.30	\$ 257,922.51	\$ 99,443.79	72.17%
COUNTY AUDITOR	\$ 390,323.49	\$ 272,975.35	\$ 117,348.14	69.94%
COUNTY TREASURER	\$ 126,727.96	\$ 92,883.86	\$ 33,844.10	73.29%
PROSECUTING ATTORNEY	\$ 658,097.24	\$ 460,499.39	\$ 197,597.85	69.97%
BUDGET COMMISSION	\$ 500.00	\$ -	\$ 500.00	0.00%
BOARD OF REVISION	\$ 500.00	\$ -	\$ 500.00	0.00%
COUNTY EXAMINATION	\$ 127,082.90	\$ 55,209.25	\$ 71,873.65	43.44%
COUNTY PLANNING	\$ 35,000.00	\$ 10,000.00	\$ 25,000.00	28.57%
DATA PROCESSING	\$ 139,153.00	\$ 97,605.54	\$ 41,547.46	70.14%
COURT OF APPEALS	\$ 31,445.00	\$ 16,165.74	\$ 15,279.26	51.41%
COMMON PLEAS COURT	\$ 685,627.88	\$ 508,305.72	\$ 177,322.16	74.14%
JUVENILE COURT	\$ 867,332.69	\$ 491,847.17	\$ 375,485.52	56.71%
PROBATE COURT	\$ 148,253.61	\$ 93,299.56	\$ 54,954.05	62.93%
CLERK OF COURTS	\$ 285,283.24	\$ 207,330.11	\$ 77,953.13	72.68%
CORONER	\$ 146,620.40	\$ 93,001.28	\$ 53,619.12	63.43%
MUNICIPAL COURT	\$ 629,616.79	\$ 375,433.93	\$ 254,182.86	59.63%
BOARD OF ELECTION	\$ 456,076.45	\$ 251,859.50	\$ 204,216.95	55.22%
COURT HOUSE AND JAIL	\$ 857,446.31	\$ 554,987.09	\$ 302,459.22	64.73%
SHERIFF ROAD PATROL ONLY	\$ 2,452,215.05	\$ 1,517,015.31	\$ 935,199.74	61.86%
COUNTY RECORDER	\$ 199,416.05	\$ 134,251.80	\$ 65,164.25	67.32%
EMERGENCY MANAGEMENT	\$ 75,000.00	\$ 75,000.00	\$ -	100.00%
AGRICULTURE	\$ 338,961.00	\$ 271,388.15	\$ 67,572.85	80.06%
T.B. HOSPITAL	\$ 910.00	\$ 393.45	\$ 516.55	43.24%
VITAL STATISTICS	\$ 1,000.00	\$ 744.00	\$ 256.00	74.40%
OTHER HEALTH	\$ 73,893.64	\$ 73,893.64	\$ -	100.00%
VETERANS SERVICES	\$ 373,564.63	\$ 265,827.93	\$ 107,736.70	71.16%
PUBLIC ASST - GRANT	\$ 198,000.00	\$ 142,396.08	\$ 55,603.92	71.92%
CHILD WELFARE GRANT	\$ 215,000.00	\$ 161,250.03	\$ 53,749.97	75.00%
VICTIMS OF CRIME GRANT	\$ 12,800.00	\$ 11,348.00	\$ 1,452.00	88.66%
SANITARY ENGINEER	\$ 40,550.00	\$ 28,291.60	\$ 12,258.40	69.77%
COUNTY ENGINEER	\$ 134,528.91	\$ 97,543.73	\$ 36,985.18	72.51%
LAW LIBRARY	\$ 45,477.19	\$ 35,227.83	\$ 10,249.36	77.46%
LIABILITY INSURANCE	\$ 274,200.00	\$ 3,727.00	\$ 270,473.00	1.36%
TRANSFERS/MISCELLANEOUS	\$ 1,537,098.95	\$ 791,872.18	\$ 745,226.77	96.09%
TOTAL OPERATING EXP/TRANSFERS	\$ 11,915,068.68	\$ 7,449,496.73	\$ 4,465,571.95	62.52%
LOANS TO OTHER FUNDS		\$ 685,158.38		
TOTAL EXPENDITURES AND LOANS		\$ 8,134,655.11		

The 2009 appropriation includes all encumbrances carried forward from 2008 and any adjustments to the budget approved by the County Commissioners on January 1, 2009. 2008 encumbrances totaled \$255,245.10 and adjustments made to the 2009 budget during the first nine months of the year totaled \$-0-.

2009 REAL ESTATE TAX DISTRIBUTIONS

Ohio law requires the County Auditor to distribute many types of taxes collected by the County Treasurer. Shown below is the distribution of real estate taxes for the second half 2009. Real estate taxes are collected based on current tax rates applied to the taxable valuations assessed as of January 1, 2008.

2009 2nd Half Real Estate Distributions		
Tax Year 2008/Payable 2009		
<u>District</u>	2nd Half 2009 Distributions	Percentage of Total
County	\$ 2,015,139.83	17.02%
Schools	\$ 8,188,451.19	69.17%
JVS	\$ 567,142.44	4.79%
Townships	\$ 495,511.30	4.19%
Cities	\$ 571,667.71	4.83%
TOTAL	\$ 11,837,912.47	100.00%



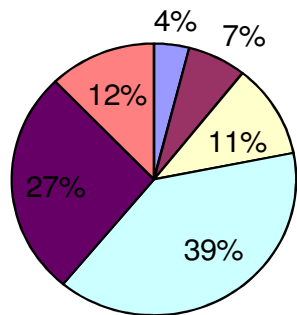
2009 REAL ESATATE TAX DISTRIBUTIONS, CONTINUED

The following table and graph illustrate how Crawford County's portion of your tax bill is utilized. The following tax levies have been approved by the voters with the exception of the General Fund which represents your proportional share of the cost of operating local government. Ohio law limits the amount of taxation without the vote of the people. Each political subdivision such as a school district, township, village, city and county are allocated millage, not to exceed 10 collectively, for general operating purposes.

2nd Half Real Estate Distributions Tax Year 2008/Payable 2009 Crawford County Breakdown

	2nd Half 2009 Distributions	Percentage of Total
Children Services	\$ 80,508.03	4.00%
Council on Aging	\$ 135,135.69	6.71%
Fairview Manor	\$ 225,226.10	11.18%
Fairway Schools	\$ 788,291.39	39.12%
General	\$ 540,360.26	26.82%
Mental Health 88	\$ 245,618.36	12.19%
TOTAL	\$ 2,015,139.83	100.00%

Crawford County Breakdown



- Children Services
- Council on Aging
- Fairview Manor
- Fairway Schools
- General
- Mental Health 88

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

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ABOUT YOUR COUNTY

With 11 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 43,696.

UPCOMING DATES TO REMEMBER

October 1, 2009 - Monthly financial statements filed with County Commissioners.

October 1, 2009 on or before - County Auditor to make settlement with County Treasurer on general personal property tax collections.

November 1, 2009 - Monthly financial statements filed with County Commissioners.

November 1, 2009 - Ineligible homestead recipients notified by State law.

About November 1, 2009 - Newly delinquent real estate parcels will be advertised in the local newspaper.

December 1, 2009 - Monthly financial statements filed with County Commissioners.

December 1, 2009 - 2010 dog license registrations go on sale.

2010 TENTATIVE PROPERTY VALUES AVAILABLE FOR REVIEW, CONTINUED FROM PAGE 1

Did the State of the Economy have any Effect on the Triennial Update of Property Values?

The state of the economy, the lack of demand for housing, which is supported by the low number of arm's length property sales (Ohio law prohibits the use of foreclosure sales when determining market values) over the last eighteen months, and the tightening of available credit, are some of the factors, consistent with national trends, that contributed to the decline in residential property values.

Did Residential Property Values Decrease Locally at the Same Rate Seen Nationally?

While residential property values did decrease in the aggregate by a little more than seven-percent, the 2006 reappraisal saw about a ten-percent aggregate increase in residential property values and the 2004 Triennial Update saw about a twelve-percent aggregate increase.

Taking into account prior appraisal period changes, the data suggests that a market shift between seventeen-percent and nineteen-

percent has occurred.

The average home value in the County is now \$64,914 as compared to \$69,426 in 2006.

Will my Taxes Increase or Decrease if my Property Value Increases or Decreases?

Not necessarily. When property values change due to a revaluation or a triennial update, some tax levies may be reduced or increased in accordance with Ohio law. Changes in taxes can also be a result of new levies being authorized by voters or whether property owners have taken advantage of certain tax credits and rollbacks allowed by law.

Are there Tax Reduction/Relief Programs Available?

There are several tax relief programs available to property owners.

Some of these programs require eligibility criteria to be met.

- 2.5% tax rollback is available to all OWNER-OCCUPIED home sites on agricultural or residential properties.
- Homestead exemption credit is available to OWNER-OCCUPIED properties where the property owner is 65 years of age or permanently disabled.
- The Current Agricultural Use Value Program (CAUV) is available to all properties over 10 acres and devoted exclusively for commercial agriculture use. Under 10 acres, the property must have a gross income, from agricultural production, of at least \$2,500.

For more information on the eligibility requirements for these tax credit programs, please contact the County Auditor's Office at 419-562-7941.