How the Other Half Lives

The Myriad Responsibilities of the County Auditor

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Rachael S. Gilroy, Allen Co. Auditor
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BC Auditor
Butler County, Ohio

AUDITOR
ALLEN COUNTY

UNION COUNTY
OHIO
grow with us.

Introductions

Nancy Nix,
Butler Co. Auditor

- Auditor since 2023
- Co. Treasurer 15 years, CTAO board 2016-2021
- Former banker and accountant
- Wife of Bob, mom/step-mom to six kids, and grandma to Owen and Annie

Rachael Gilroy,
Allen Co. Auditor

- Auditor since 2018
- County Treasurer 5 years
- Huntington National Bank for 19 years
- Wife to Kevin, mother to four daughters, and grandma to 5.5 grandkids

Andrea Weaver,
Union Co. Auditor

- Auditor since 2011, past CAAO president 2021
- Former RE Administrator ’07-’11
- Former Mercer County Recorder
- Wife to Dave, five adult kids and 10 grandkids

Serving as Auditor vs. Treasurer

Similarities

- Both are elected officials.
- Both play crucial role in property tax process as the Auditor calculates the taxes, and the Treasurer collects them.
- Both serve on the Budget Commission with the Auditor as the permanent secretary.
- Both are members of the Board of Revision, which hears complaints from property owners regarding property values and remission of penalty cases.
- Together, their roles are structured to create a system of checks and balances for county finances. The Auditor maintains the financial records and issues warrants for payment, while the Treasurer, as cash manager, handles the physical funds and redeems those warrants. This separation of duties helps ensure accountability.

Serving as Auditor vs. Treasurer

Differences

The primary distinction lies in the specific functions: the Auditor is the chief financial officer and assessor, while the Treasurer is the chief investment officer and tax collector.

- Tax Calculation
  - Auditor establishes real property value, calculates property tax for each parcel, and distributes collected tax revenue. The Treasurer collects the taxes the Auditor has assessed.
- Payments and Expenditures
  - Auditor serves as the county's paymaster and issues warrants for all county expenditures. The Treasurer redeems the warrants issued by the Auditor.
- Cash Management
  - The Auditor maintains the official records of all receipts, disbursements and fund balances. The Treasurer manages the flow of cash, makes all deposits and invests the county's money.

Serving as Auditor vs. Treasurer

Importance of Maintaining Strong Relationships

Everyone in the county is better served when the Auditor and Treasurer work well together

- ❑ Efficiencies in operation are found.
- ❑ Communication is better.
- ❑ The public gains confidence in county financial operations.
- ❑ Roles are understood better.
  - When roles and responsibilities are blurred this working relationship can become strained.

Finance

As Chief Financial Officer of the county, the Auditor is responsible for accounting for all the dollars received each year and issuing payment of obligations, including distributing tax dollars to local governments and agencies.

- Invoice Approval
  - Daily reviewing invoices for proper public purpose and proper evidentiary matter.
  - What to do with late fees?
- Balancing with the Treasurer
- Annual Audits
  - Approximately 8 months annually spent on managing county’s audit.
- Financial Statements
- Payroll
  - Processing payroll checks.

Budget Commission

The Budget Commission consists of the County Auditor, the County Prosecuting Attorney, and the County Treasurer. This commission is responsible for reviewing the tax budgets of all taxing districts in the county each year.

- Ever changing in today's environment … requires complete team involvement to ensure the ORC requirements are being met, and that our residents and political subdivisions can be confident in our decision-making process.
- Local Government Fund distribution, as well as studying submitted budgets to our department.
- Recommendations to Departments at Budget Time, specifically regarding expected carryover and future outlooks.

Land Bank

The Land Bank is a public authority established by a Board of County Commissioners that works in creative ways to eliminate blight and encourage redevelopment. The County Treasurer and at least two Commissioners sit on the board.

- Over two-thirds of counties now have a County Land Bank. The relationship between the County Treasurer in their role on the Land Bank helps facilitate the transfer of real estate with the County Auditor.
- Considerations include exemption of land bank properties.
- Collection of the delinquent tax and assessment collection (DETAC) fund at settlement.
- Auditor’s Sale opportunities.

Real Estate

Valuation

- For Ad Valorem purposes, Ohio law says that property is to be valued and taxed at true Market.
- Best indicator of Market value is a valid, recent sale.
- Values change every year + Triennial update & Revaluation.

Real Estate

Tax Calculation, Rollbacks, Credits

- Ohio's assessment level is 35%.
  - 100,000 x 35% = $35,000 = assessed value
- 1 mill = $1/$1,000 of value, so 1 mill levy on $100,000 of value will generate $35.00
- Rollbacks = credits:
  - Homestead: Old & Poor. Value reduction for cy2026: 29,000; income is $40k.
    - Requires an application; DTE checks the income of the applicant. 65 years, disabled, some veteran
  - Owner-occupancy, 2 ½% (on qualifying levies)
  - Non-business credit, 10% (on qualifying levies)
  - Under current law, those credits are "made whole" by the state, sending those "credited" amounts back to the levying entities so that they receive the whole $35.

Real Estate

TIFs/RIDs, Exemptions and Abatements

- A Tax Increment Financing (TIF) district or Residential Incentive District (RID) creates the need for payments in lieu of taxes (assessments) as well as property taxes on the tax bill. Overall amount of the bill not impacted directly by this change.
  - Any value added after the creation of the TIF/RID district becomes the increment and is assessed. Prior value becomes the base value and that portion remains taxed.
  - The Auditor tracks the base value and the incremental changes.
  - All revenue derived from the increment is distributed to the TIF/RID fund.
- With an Exemption, no tax is assessed. The Auditor keeps track of the value, but there is no tax liability.
- Abatements also result in no tax charge. Their term is limited but can be lengthy. These are often paired with TIFs.
- Auditor administers each of these but approves none of them.

Real Estate

CAUV

- Current Agricultural Use Value
  - Values the property based on the income-producing ability of the soils
  - More than 3,000 soil types in Ohio
  - Must apply; 3-year farm history
  - Annual renewal and field check

Real Estate

Conveyance

- State minimum is \$1/\$1,000 of sale price. Counties have the option to increase up to \$4. Example: property sells for \$500,000 x .004 = conveyance fee of \$2,000
  - Conveyance fee is paid to the County’s general fund to help fund operations
  - No payment of fees on Exempt transfers

Other Responsibilities

Dog Licensing

- It’s state law for every person who owns, keeps, or harbors a dog more than three months of age to license their dog with the County Auditor.
- In Butler County, we contract with DocuPet to provide this service, resulting in a much more efficient use of Auditor human resources.
- While the Auditor is tasked by state law to provide the licenses, it is up to the County Commissioners to set the license fee and the County dog warden to enforce compliance.
- Registration fees constitute a special fund known as the dog and kennel fund. The fees are deposited by the County Auditor in the county treasury daily as collected. No more than 15% of the fees may be used by the Auditor.

Other Responsibilities

Weights & Measures

- Everyone sees the stickers on gas pumps, but it’s more involved than that.
- Common misconception is that we test fuel quality. We only test for quantity.
- Weights and measures not only covers fuel and the weight of grapes and lunch meat
  - Jewelry store scales
  - Timers on laundromat dryers
  - Verification of prices on retail items
  - Large scale fuel delivery trucks
  - Elevator scales

Other Responsibilities

Vendor and Cigarette Licensing

- Auditors are tasked by the State Department of Taxation to administer local licensing for vendors and retail cigarette sales.
  - County issued vendor licenses authorize businesses to sell tangible personal property to the public and collect sales tax for the state, a part of which is returned for use locally.
  - Those desiring to purchase a retail cigarette license must first have a vendor's license.

Closing Remarks/Questions

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