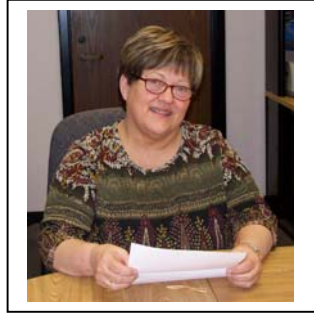


Board of Revision



Pam McCartney, Clerk

The Lorain County Board of Revision's 2008 Organizational Meeting was held on January 7, 2008. Daniel J. Talarek, Lorain County Treasurer was elected chairman and Mark R. Stewart, County Auditor was designated Secretary. This year, Commissioner Elizabeth Blair, President of the Board of Commissioners will serve as the third member of the review board. Other items on the agenda included the appointment of alternates, policy and procedural matters as well as a tentative calendar.

The second year after the reappraisal continues to be busy with hundreds of taxpayers taking advantage of the Board of Revision appeal process.

BOARD OF REVISION NEWS

At the time of the March 31, 2008 filing deadline, the Board office acknowledged 642 taxpayer complaints. Those who missed this deadline will be able to request complaint forms and file appeals for the 2008 tax year beginning in mid-December. For more information, please call the board office at (440) 329-5269.

Pam McCartney, Clerk
Lorain County Board of Revision

Filing A Tax Release



Mary Jo Stammitti, Supervisor
Debbi Kvatek, Betty Pribanic, Deputy Clerks
Attorney Kurt Sarringhaus



Craig Snodgrass, Chief Deputy of Finance

All county auditors are appointed as agents of the Tax Commissioner of the State of Ohio for the purpose of issuing consent to transfer funds.

The purpose of a Tax Waiver is to release a deceased persons name from a bank account or release an annuity or an insurance policy to the beneficiary of an estate.

You must submit a complete application to the county auditor in the county of the decedent's residency. The county auditor's office will verify the information and return a copy to the applicant providing each account is over \$25,000. One copy is kept on file at the Auditor's Office and one is sent to the Ohio Department of Taxation in Columbus.

Betty Pribanic, Deputy Clerk

On The Audit Trail

Volume 2

Spring 2008



Mark R. Stewart Lorain County Auditor

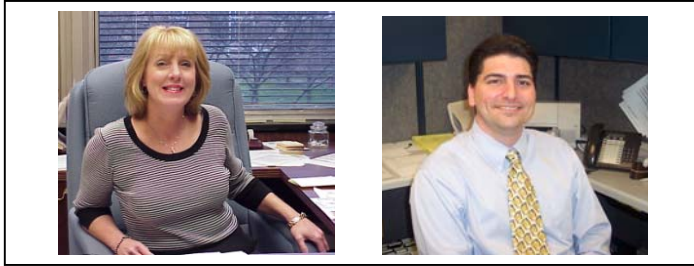
Lorain County Auditor's Office
226 Middle Ave. 2nd Floor
Elyria Ohio 44035
Phone: 440-329-5207
Fax: 440-329-5223

Focus: Special Assessments

www.loraincounty.com/auditor
Email-auditor@loraincounty.com

Special Assessments

Auditor's Office Explains the Functions of
Special Assessments



Linda Keys, Chief Deputy of Real Estate
Paul Nishanian, Real Estate Administrator



Betsy Vansant, Clerical Specialist II

Special assessment is a unique charge government entities can assess against real estate parcels for certain public projects. A special assessment may only be levied against parcels of real estate which have been identified as having received a direct and unique "benefit" from the public project.

Government entities will try to collect various fees for services but when they are not successful in collecting the fees, the fees are then certified to the county auditor's office to

be collected as a special assessment with real estate taxes. Once the special assessment is certified to the county auditor's office it is considered a lien. If the special assessment is not paid with the real estate taxes it is subject to penalties and interest.

The most commonly known special assessments are charges levied against lands when water lines are installed; when sewer lines are installed; or when streets are paved with concrete or some other surface. However, special assessment tax levies can be made for other purposes including police protection, street lighting and many of the other purposes permitted by state and local government statutes.

There are two types of special assessments, yearly and long-term. Yearly special assessments are charges levied and collected on the current tax duplicate. Some of the common yearly special assessments are: delinquent utilities, weed removal/lot mowing, demolition, delinquent rubbish, and county sheriff's department false alarms. Long-term special assessments are collected over a certain amount of years and are added to the next available tax duplicate. Some of the common long-term assessments are: sidewalks, curbing, road widening, storm and/or sanitary sewers, water mains and/or lines, water and/or sewer taps, grading and catch basins.

When a parcel with a special assessment transfers, the special assessment will remain with the parcel. The new owner is now legally responsible for the lien. If a parcel changes its boundaries due to a land split, combination, or plat, the balance owed on the special assessment must be reallocated to the newly created parcels. The county auditor will receive the reallocation from the government entity that originally submitted the special assessment.

In summary, when a government entity funds a public project that directly, uniquely and specifically "benefits" (increases) the value of certain parcels of real estate it may levy a charge against each specifically benefited property as compensation for the benefit.

Worth Mentioning {2.5% Tax Reduction}

The Auditor's office also administers the 2.5 % property tax reductions. This law passed in 1979 for property that is owner occupied. Applications can be completed and returned to the auditor's office by the first Monday in June of 2008 in order to receive a reduction in your 2007 taxes. The only qualifying circumstances are that you must own and occupy the home as of January 1st of the year in which you are applying. Please call the Auditor's Real Estate department for more information regarding the services we provide at 440-329-5203.

Public Information Officer



Annie Carstarphen
Public Information Officer

There are several services provided through the Auditor's office to assist in alleviating the burden of real estate taxes. The Auditor's Public Information Officer, Annie Carstarphen would like to visit your business, church or organization to inform Lorain County homeowners on the 2.5 % tax reduction for homeowners and the Homestead tax reductions for seniors over the age of 65 and persons totally disabled who may qualify.

Annie Carstarphen is available weekdays and weekends. To schedule an event and have Annie speak to your organization and/or provide informative literature with a complete video and booth display about your Lorain County Auditor's Office, please call Annie at (440) 329-5243. Here are some upcoming events where you may look forward to see the Auditor's Public Information Officer participating in.

Upcoming Events

April 12 th	9am-12:30pm	LCCC / Spitzer Conference
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April 20 th	9am-12:30pm	Sacred Heart Chapel, Lorain
April 26 th	8am:-3:30pm	LCCC / Stocker Center
May 2 nd	9:30am-2pm	Wellington Senior Living
May 20 th	8am-6pm	2008 Senior Fest
May 28 th	9am-3:30pm	LCCC / Arthritis Foundation
June 13 th -15th	Hours vary	Avon Heritage Duct Tape Fest
July 18 th -20 th	Hours vary	Port Fest 2008
July 25 th -27th	Hours vary	LaGrange Lion's Club Festival
August 18 th -24 th	Hours vary	Lorain County Fair