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RECORD OF PROCEEDINGS

Minutes of

BOARD OF REVISION

Meeting

COLUMBUS BLANK BOOK CO., COL., O.

Form No. 1097

Held

June 26,

19 79

The Board of Revision which consisted of Glenn Irwin, Commissioner, serving as chairman of the board, Tomia, Lowe, Treasurer and Eloise Dowell, Auditor held the hearing on complaint as to the Value of Real Estate Value for 1978, June 26, 1979 in the Grand Jury Room. The Complainants stated their case to the board which was recorded by the Court Stenographer. After being heard the board met this day to review and make decisions on the complaints.

Case # 1 Parcel A 03 - 57 Tomia Lowe made motion to change land break down to 14. acres woods 1 acre homesite and the remaining acres as tillable valued at \$640 per acre. The motion was second by Glenn Irwin.

Case # 2 Parcel R 6 -980 Glenn Irwin made a motion which was second by Tomia Lowe to have the appraiser check the dwelling. If addition on dwelling should be classified as porch instead of 1 story frame addition the records should be changed. If not the records will remain unchanged.

Case No 3 Parcel L 22 526- T30 415-417 Glenn Irwin Made motion, Eloise Dowell second stating road frontage appears to be approximately the same on Strauss 7.55 acre tract. The board feels no reason for complaint with road frontage on Raymond Road & Dog Leg Road. Board feels all of this land is worth as much or more than surrounding acres.

Case # 4 Parcel P 28 -719 The board approved the changinf of number of tillable acres to 65. acres and waste land to 28.47 acres. Glenn made this change in a motion, which was second by Tomia Lowe.

All of the motions wer voted on by the board. Vote carried in favor of motion

Glenn Irwin, Commissioner
Eloise Dowell, Auditor
Tomia Lowe, Treasurer

RECORD OF PROCEEDINGS

Minutes of

BUDGET HEARING

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 30,

19 79

The Union County Budget Commission held the 1980 Budget Hearing for the Subdivisions Thursday August 30, 1979 in the Commissioner's Room. The proceedings were as follows: Those present for the hearings were Tomis Lowe, Treasurer, Larry Schneider, Prosecuting Attorney and Eloise Dowell, Auditor, with Mr. Schneider acting as chairman.

Representing Marysville Exempted Village School District, was Mr. Williams, and Wanda Kunce. Looking over their budget it was discovered that the estimated balance of the General Fund was in the red. They stated they were going to vote on an operating levy in November. Also Line 11 (School Foundation) seemed to appear incorrect. Mrs. Kunce will send me a corrected amount if needed.

The commission also recommended that the balance in the Bond Retirement Fund be reduced. The amount of reduction is around \$80,000.

Everything else appeared O.K.

Fairbanks Local School District was represented by Mr. Kyre, Supt. and Mary Ann Gruenbaum, Clerk-Treas. The only item mentioned to question in their budget was the balance of their Bond Retirement Fund. The Commission suggested they use up about \$50,000. of their balance by reducing the anticipated revenue.

North Union Local School was represented by Phyllis Meddles, Clerk. The commission suggested to have the notes removed from the Bond Retirement Fund Records.. Mrs. Meddles was asked to send a corrected record of their Bond Record.

The Clerk of Unionville, Ronald Hilbert represented the village. The commission reviewed the budget finding everything in order.

The village of Richwood was represented by their Clerk, Tucker Smith. They stated that were going to a new levy in November. Everything seemed in order.

Magnetic Springs was represented by Anne Tucker, Clerk. Everthing appeared in order.

The City of Marysville was represented by Kenneth Glover, Finance Director. The Budget Commission suggested to reduce the balance in the Bond Retirement Fund.

The Village of Milford Center was represented by their Clerk, Rose Mary Brill. Everthing seemed in order. They stated they may vote on a renewal plus an additional levy.

The three Libraries met with the commission as a group. Marysville Library are planning to build an addition to their building. North Union Library request an increase of \$5,000 in their revenue from Intangible Tax. Plain City Library representatives stated they are planning to build a new Library. The Budget will decide at a later date as to the amount for each Library.

Allen Twp. was represented by their Clerk, Catherine Ellis and the 3 Trustees. Everything appeared in order.

Darby Twp. Trustees were questioned about the large balance in their General Fund. They stated they are planning to build a new Township Hall.

Dover Twp. was represented by the Clerk, Paul Low. Everthing seemed in order

Jackson Twp. was represented by the Clerk and Trustees. They were asked if their investment were shown on the budget. They stated they were not. It was suggested that they show the investment in their balances.

RECORD OF PROCEEDINGS

Minutes of

Budget Commission Hearing

(continued)

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 30,

19 79

Jerome Twp. Trustees were present. They stated they were going to vote on a Fire Levy.

Leesbutg Twp. Mr. Robinson and Mr. Lowe were present. Everything seemed in order.

Liberty Twp. Clerk and Trustees requested an increase of .20 mill in the Inside Millage making total .90 mill to be used for Fire Protection but put in General Fund. Everything seemed in order.

Millcreek Twp. Clerk and Trustees were present. The commission state their General Fund was getting a large balance. Thought they should consider decreasing is either by use or reduction of millage.

Pairs Twp. Clerk and Trustees were present. Everthing seemed in order.

Taylor Twp. was represented by their Clerk William Leibold and 3 Trustees. A request for an increase of .30 mills (Inside Millage) was made by the Trustees. It was mention by the commission that the budget did/^{not} show a need. They state that their was a need.

The Union Twp. was represent by the Clerk and Trustees. They sold the Old Township House and put the money into the General Fund to be used for Black Top for the New Fire House. They were going to ask the State Department for permission to transfer the money to Permanent Improvement Fund. Everything else seemed in order.

Washington Twp. representd by Echo Baker Clerk & 2 Trustees. Everything seemed alright..

York Twp. was represented by the Clerk and Trustees. When asked about their large balance in the General Fund, they stated they are planning to buy a new Truck, using some General Fund money.

The County budget was reviewed by the commission.

Meeting adjourned.

The Budget Commission met Sept. 14, 1979 to discuss the percentage of Intangible Tax for the 3 libraries. After reviewing the budgets Larry Schneider moved to grant Marysville 59%-North Union 29% and Plain City 12%, which were the same as 1978. Tomis Lowe Second motion.

The Calculation of the distribution of Local Government was also dis ussed. In the past years the percentage was based on population. Larry Schneider made a motion to continue calculating the percentage of distribution to Subdivisions based on population. Eloise Dowell, Second the motion.

The commission received a letter from the City of Marysville, stating that they requested a .30 mill inside millage in their budget and the commission did not allow it on the Budget Certificate. Tomia Lowe made a motion to give the .30 mill. Larry Schnëder Second.

All votes were in favor of the preceding motions.
Meeting Adjourned.

Larry Schneider
Tomia Lowe
Eloise Dowell

The Board of Revision met July 24, 1979 review Remitters 594 thru 623 inclusive (excepting 595-596-600-607-620) and Addition 833-835 & 836. Glenn moved to allow the remitters and additons. Eloise second. Tll voted yea.

Glenn Irwin
Eloise Dowell
Tomia Lowe

RECORD OF PROCEEDINGS

Minutes of Bd. of Revision Meeting

April 21, 1980

Meeting

national
graphics

National Graphics Corp., Col., O. Form No. 1097

Held

April 21,

19 80

The Union County Board of Revision met to discuss the additions and remitters the were written to make adjustment on 1979 Tax Duplicate. Max Robinson, Pres. of Commissioners was named to act as Chairman of Bd. of Revision. The Board went through and discussed each addition and remitter as to the reason of the adjustment. The Remitter Numbers that were discussed are 633,634,635,636,637,638,639,640,641,643,644,645,646, 647,648,649, 650,651,652,653,654,656,657, 658,659,660,661,662,663,664,. AdditionNumber that were discussed was 837,838,839,840,842,842,843,844, 845,846,847,848,849,850,851,852,853,854,855,856,858,859,860,861,862,863, 864,865,866, 867,868,869,870,871,872,873,874,875,876.

After reading the reasons for the adjustments and the amounts of each adjustment, Max Robinson moved to allow the adjustments and Tomia Eewend Treasure Second. All voted yea

Max Robinson, Chairman
Max Robinson, Chairman

Tomia Lowe
Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

Feb. 11, 1980 - Tomia Lowe, Treas. & Eloise Dowell, Auditor met as members of the Budget Commission to discuss and approve the Amended Certificate for the Township of Allen, Jackson, Dover, Darby, Jerome, Taylor, Claibourne, Liberty, Millcreek and the Villages of Richwood, Magnetic Springs, and Milford Center.

Feb. 22, 1980 - Tomia Lowe, Treas. & Eloise Dowell, Auditor met as members of the Budget Commission to discuss and approve the Amended Certificate for the Townships of Union, Paris, Washington and York, the Marysville Library and Marysville Exempted Village School.

March 10, 1980 - Tomia Low, Treas. and Eloise Dowell, Auditor met as members of the Budget Commission to discuss and approve the Amended Certificate of Fairbanks Local School

March 14, 1980 - Tomia Lowe, Treas & Eloise Dowell, Auditor met as members of the Budget Commission to discuss and approve the Amended Certificate for Leesburg Twp. and City of Marysville.

March 17, 1980 - Tomia Lowe, Treas. & Eloise Dowell, Auditor met as members of the Budget Commission to discuss and approve the Amended Certificate for North Union Local School District

Pros Atty

March 31, 1980 - Tomia Lowe, Treasurer, Larry Schneider and Eloise Dowell Auditor met to discuss and approve the Amended Certificate for Union County, based on estimated balances. The estimated balances were used due to the delay in year end balances.

April 21, 1980 - Tomia Lowe, Treas. and Eloise Dowell met to discuss and approve the Amended Certificate for North Union Local School

RECORD OF PROCEEDINGS

Minutes of

Bd. of Revision

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

May 30, 1980 in Grand Jury Room

19

The Bd of Revision met following the Hearing concening a Complaint filed by Harry Vollrath concerning the Valuation of his Real Estate in Union Twp. Fairbanks S.D. Parcel # 521. The minutes of this hearing was re-corded by the Court Stenographer. There is no Transcript made, but if one is desired Mr. Potts, the Court Steneographer will issue one.

After some discussion of the situations Max Robinson, Chairman of Bd. of Revision made motion that the number of tillable acres be reduced by nine and the number of waste-land acres be increased by nine acres. Also the dimensions of the building and value of building be corrected. Eloise brought up that a new building was built in 1977 and pick up by the appraisers for 1978, but the value was not carried to the front of the appraisal card. This meant the valuation of the buildings was not increase for the 1978 or 1979 taxes. Max Robinson made motion and and Eloise Seconded the motion to add the valuation on for the 1979 taxes.

Max Robinson
Max Robinson, Chairman

Tomia Lowe
Tomia Lowe, Treas.

Eloise Dowell
Eloise Dowell, Auditor

The Board of Revision met August 18, 1980 to discuss the Remitters Nos. 665 thru 689 inclusive excepting 684 and Addition Nos. 877 thru 930 inclusive excepting 915. After review the reasons for their issue Tomia moved to approve the issuing and Max Robinson second. All voted Yea.

Max Robinson
Tomia Lowe
Eloise Dowell

October 26, 1980 - Tomia Lowe, Treasurer, Larry Schneider, Pros. and Eloise Dowell, Auditor Met to discuss and approve an Amended Certificate for Union County

December 23, 1980 - Tomia Lowe, Treas. and Eloise Dowell, Auditor met to discuss and approve an Amended Certificate for Union County.

RECORD OF PROCEEDINGS

Held August 26,

19 80

The Budget Commission met August 26, 1980 to hold hearing for the 1981 Budgets of the various subdivisions. All members were present. Larry Schneider, Pres. acting as president, Tomia Lowe, Treasurer and Eloise Dowell, Auditor.

The Marysville Exempted Village School District was represented by Wanda Kunce, Clerk and the School Supt. Dr. Cooper. It was mentioned that their 4.72 mill levy would not bring in as much revenue as thought because of the valuation update for 1980 tax year. Also it was mentioned that they may vote on an additional levy in November. The budget seemed to meet the board's approval.

Fairbanks Local School District was represented by Mary Ann Gruenbaum, Treas. and Mr. Kyre Supt. Their budget seemed to be in order except the History of the Bond Debt was missing. Mrs. Gruenbaum stated she would send the information. They are not voting on any levy in November.

North Union Local School District was represented by Phyllis Meddles, Treas. It was brought up that it should be check to make sure the school receive all they should have on the Emergency Levies in 1980. If they didn't it can be added in the 1981. The Bond Fund should be figured to bring in actual expenditures of fund less Special Emergency Levy which show in Bond Fund. They are not voting on any levies in November.

The City of Marysville was represented by Mr. McCann, City Manager and Kenneth Glover, Finance Director. The budget reflects a 2.00 mill as a Charter Levy, which we figure as inside but not include as part of the 10 mill limitation. They state they putting a Bond Levy on the Ballot but it is to late to get it filed. Their budget seem in order.

The Village of Richwood was represented by Mr. Drodofsky, Clerk. They are going to vote on a renewal levy of 1.5 mills Budget seemed to be all right.

Unionville Center was represented by Ronald Hilbert, Clerk. Every thing seemed in order. They are not voting on any levy.

Magnetic Springs Corp. was represented by Anne Tucker. Budget seemed in order. No levy to be voted on.

Milford Center Budget seemed to be all right. No new levies to be voted on. Rose Mary Brill, Clerk represented the village.

The three libraries met with the board. after reviewing their budgets the commission decided to give them the samed perdentage as for 1980, which was Marysville 59% North Union 29% and Plain City 12%.

Allen Twp. met with the board. Catherine Ellis Clerk and the 3 trustees were present. They requested to take .3 mill of the general fund millage and set up a Road and Bridge Fund. They will furnish the auditor a copy of the resolution where the fund has been established.

Claibourne Twp. met with the Budget Commission. The commission questioned the large balance in the General Fund. We felt this should not be allowed to increase much more.

Darby Twp. was represented by Mr. Burns. Expenditures in General & Fire Funds seemed to be high. Commission stated the Clerk should be more realistic in the expenditures.

Mr. Burns stated they are planning to build a new Township Building, but it must be brought before the people for a vote.

Jackson Twp. Decided to vote a renewal Fire Levy in the General Election. Their budget seemed in order.

Liberty Twp. The commission reviewed their budget, Question the incres of approximately \$9,000. from 1978 to 1979 in the General Fund Balance. They stated they will use the extra money for some extra expenditures. Their purchase of a new Fire Truck was shown in the Capital Improvement Expenditure. Everything else seemed in order.

RECORD OF PROCEEDINGS

Minutes of

BUDGET HEARING (continued)

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 26,

19 80

Jerome Twp. - Met with the Commission. Their budget seemed in order. They are going to vote on a 2.0 mill renewal Fire Levy plus 1.6 new Fire Levy.

Dover Twp. They only have inside millage. They are not voting on any levy. Their budget seem all right.

Leesburg Twp. Their Budget seemed in order. They are not going to vote on any levy in the General Election.

Millcreek Twp. After reviewing their budget, the commission state it seemed in order. They are not going to vote on any levy.

Paris Twp. - Their budget seen in order. They are voting on a .5 mill Fire Levy. This will be a new levy.

Taylor Twp. Their budget seemed in order. They are voting on a Renewal Fire Levy.

Union Twp. Voting on a New Levy in 1980. The inside millage should stay the same.

Washington Twp. Budget looked all right. No new levy in the General Election

York Twp. Requested to the Budget Commission to use .5 of Inside Millage of the General Fund for Road & Bridge Fund. This will decrease General Fund Inside Millage to .4 mill They are voting on a renewal .4 plus an additional .4 mill for fire. Their budget seemed in order.

In reviewing the county budget, everything seemed in order. The Inside Millage should stay the same.

Meeting adjourned

September 15, 1980 The Budget Commission met to discuss the distribution of Local Government Funds. Tomia Lowe, Treasurer noved to calculate the distributtinn of Local Government Funds based on 1970 Population since we have not received the official 1980 cecsus. Eloise Dowell, Auditor second. All members voted yea.

Meeting adjourned

Tomia Lowe, Treasurer
Larry Schneider, Pros. Atty
Eloise Dowell, Auditor

Held

March 16,

19 81

The Budget Commission met to discuss and approve the Amended Certificate for Allen, Claibourne, Darby, Dover Jackson, Jerome, Leesburg, Liberty, Millcreek, Paris, Taylor, Union Washington, & York Townships .

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Tomia Lowe, Treas.
Larry Schneider, Pros. Atty.
Eloise Dowell, Auditor

March 23, 1981 - Larry Schneider, Pros. Atty. & Eloise Dowell, Auditor met as members of Budge Commission to discuss and approve the Amended Certificate for Richwood, Unionville Center, Magnetic Springs, Marysville Milford Center, Marysville Library and North Union Library.

March 30, 1981 - Tomia Lowe, Treasurer and Eloise Dowell, Auditor met as members of Budget Commission to discuss and approve the Amended Certificate for Union County.

February 27, 1981 - the Budget Commission met to discuss and approve the Amended for North Union Local School Distict. Larry Schneider Pros. Atty
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

March 31, 1981 - Tomia Lowe, Treasurer and Eloise Dowell, Auditor met as memebers of Budget Commission to discuss and approve Amended Certificate for Fairbanks Local School District and Marysville Exempted Village School District.

Treasurer

April 6, 1981 - Tomia Lowe, and EloiseDowell, Auditor met as members of the Budget Commission to discusa and approve an Amended Certificate for York Twp.

April 9, 1981 - The Budget Commission met to Duscuss and approve an S Amended Certificate for Fairbanks Local School District. Larry Schneider, Pros. Atty. and Eloise Dowell made up he board.

April 20, 1981 - The Board of Revisions met to discuss and approve the Additions # 930 thru 1061 inclusive (excepting 964-976-979-980-981-994-995-996-997-1010-1028-1038 & 1040) and Remitters # 690 thru 763 inclusive excepting(712-726-727-728-729 & 736). Ernest Bungarner Commissioner
Tomia Lowe Treasurer
Eloise Dowell Auditor

RECORD OF PROCEEDINGS

Minutes of

BOARD OF REVISION concerning complaints

Meeting

national
graphics

National Graphics Corp., Col., O. Form No. 1097

Held

May 5,

19 81

The Board of Revision of Union County met May 5, 1981 to discuss the Complaints as to The Value of Real Property on which hearings had been held April 21, 1981. Jack Buchhammer from Tri-State Appraisal Company was present. The Decisions were as follows.

Complaint # 1 Parcel L 22-005 Value of Dwelling decreased \$5,900.

Complaint # 2 Parcle # M 25 019 to Change value of property to woodland at \$400. per acre from tillable at \$800. per acre.

Compaaint # 3 Parcel J-15 715 to decrease Tax Value of dwelling \$3,930.

Compaaint # 4 Parcel R06-659 The dwelling was put on 1980 tax duplicate, but it should not have been put on until the 1981 tax duplicate. Thus reducing the tax value for 1980 \$14,340.

Complaint # 5 Parcel L-22 203-1000 The value of residential land was reduced from \$1,200 per acre to \$1,000 per acre. This is same value as other residential property in this area.

Complaint # 6 Parcel J-17 174-1000 The Board decided to not reduce value. This value is within \$643 of purchase price, in 1979. The taxpayer filed for CAUV also. If they qualify that will be taxed a Agriculture use.

Complaint # 7 Parcel D07 268 The Board did not allow any reduction in the valuation of the dwelling.

Complaint # 8 Parcle J-15 827 The Board reduced the Grade Factor 15% and the Design Factor 10%/ These changes reduced the tax value \$5,610.

Complaint # 9 Parcel Y 38 568 The Board decided to make no change in valuation. Parcel Y 38 567 the Board decided this should be classified as commercial. The percentage of update for residential buildings was 30% and on Commercial Buildings was 10%. This correction caused the value of the dwelling to be reduced \$1,010. Parcel Y 38 554 The value of swimmingpool was reduced \$1,150. Mr. Buchhammer stated the pool was value to high before. Parcel Y 38 553 The dwelling value was reduced \$610. The depreciation rate was increased.

Complaint # 10 Parcel J-17 379 The value of the dwelling was reduced \$1,080. The board decided it should be taxed at salvage value.

Complaint 10-A Parcel J-17 351 The Board allowed no change on the valuation.

Complaint 11 Parcel Y 38 429 The Board decided based on evidence presented at the hearing the dwelling should be taxed as a partial completion as of January 1, 1980 or at 50% of valuation.

Complaint # 12 Parcel A 04 5503000 The Board decided based on evidence presented at the hearing the dwelling should be taxea as a partial completion as of January 1, 1980 or at 50% of valuation.

Complaint 13 Parcel J-15 626 The Board agreed to value 1 acre of the tillable land as wast land reducing the tax value by \$680.

Complaint 14 Parcel J-17 130 The Board decided to make no change in valuation They felt the property is valued at market value.

Complaint # 15 Filed by Kurr Lausecker, Manager for Day Lay Egg Farm was reviewed. After discussing the value and the way it was appraised, the Baord decided to deny any decrease in value. The board felt the property was appraised according to the Law of the Ohio Revised Code.

Parche Y 38 495 Changed according to the request on the complaint before the hearing. The change was necessary due to an error by the appraiser and deputy auditor in splitting the parcel of land. The buildings were put on the wrong tract. They were removed from this parcel and added to another parcel.

The board also decided to the change for Parcel J-15 558 from Residential to agriculture. Thus the 30% increase in the update will not apply.

Meeting Adjourned

Tomia Lowe, Treas. Ernest Bumgarner Commissioner
Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Held April 23,

19 81

The Budget Commission met with Dr. May of the Health Department to review the 1982 Budget of the Health Department. The budget seemed to be in order.

Meeting adjourned.

Larry Schneider, Pros. Atty.
Tomia Lowe, Treas
Eloise Dowell, Auditor

The Budget Commission met August 19, 1981 to hold a hearing for Richwood Corporation. Mr. Drodofsky, Clerk represented the village. After reviewing the budget, Mr. Drodofsky stated that they have money invested in Certificate of Deposits, but they are not shown in the balance of the funds.

The commission felt they should be show in the blaance. They are voting on a renewal levy of 3.5 mills for Geraral Operation in November, 1981.

Budget seemed to be all right.

Larry Schneider, Pros Atty
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met August 26, 1981 to hold the Budget Hearings for all other subdivisions. The hearings were as follows;

The Marysville Exempted Village School District was represented by Wanda Kunce, Treas. and Dr. Cooper. The commission usggested the Emergency Fund be kept as a separate fund not put with the General Fund Money. Bond Retirement be reduced to 1. mill using up some of the balance. Everything else seemed all right.

Fairbanks Local School District was represented by Mrs. Zimmerman, treas. and Mr. Kyre, Supt. An emergency levy will be voted on in November, 1981. The levy will be in addition to to the 20. mill factored rate. The outstanding Debt Record was not shown on the budget. The clerk will furnish us with the information.. The Bond rate for Fairbanks should be 3. mills. Everything else seem in order.

The North Union Local School District was represented by Phyllis Meddles, Treas. & Richard Cline, Supt. The Bond Levy should be approximately 1.1mills. Everything else seemed in order.

The City of Marysville was represented by Kenneth Glover, Finance Director and Mr McCann, City Manager. There will be a .93 Bond Debt for the Swimming Pool. 1981 will be the first year for the Debt Levy. They wish to continue the 2.0 mill Charter Levy. Everything else seemed in order.

The Village of Magnetic Springs was rpresent. The budget seemed in order. They will be voting on a renewal 5. mill Operating Levy.

The Village of Unioville Center was represented by Ronald Hilbert, Clerk. Their budget seemed in order.

Allen Twp. was represented by Joe Well, Donald McCreary, J. W. Caryl, Trustees and Catherine Ellis, Clerk. They request to have the General Fund inside millage reducet by .10 to .50 and increase Road & Bridge millage by .10 to .40 mill. Their budget seemed in order.

Claibourne Twp. was represent by John Wiley, John Bell, Paul Houk, Trustees and Duane Stillings, Clerk, The commission questioned the decrease in real estate tax revenue. from 1980 to 1981. It ws decided that the error was in the 1980 amount by \$10,000. Everything else seemed in order.

Darby Twp. was represented by Ralph Burns, Emerson Boerger & Harold Hall. The township is in process of building a new building. This will decrease the General Fund Balance. There budget seemed in order.

Dover Twp. was represented by Paul Low, Clerk Wallace Snyder and Lloyd McDowell, Trustees. The balances seemed in line. Their budge seemed in order.

Jackson Twp. was represented by Harold Hoffman & Robert Harrison, Trustees. Their budget seemed in order.

RECORD OF PROCEEDINGS

Minutes of

Budget Commision (continued)

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

19

Jerome Twp. was represented by John Woerner, Leland Bishop and Jack Mercer. Balance in General Fund was large. They are either going to build a new Township Hall or lease one with the option to buy. They have received bids on a building but it was too high. They are going to change the specification before re bidding. Everything else seemed in order.

Leesburg Twp. was represented by Gary Cunningham, Russell Lowe, Merle Robinson, Trustees and Lowell Fitzpatrick Clerk. They stated they are planning to spend more of the Gasoline Tax Money. This will decrease the balance. They are planning to pay for Emergency Service also, from the General Fund. They will discuss reducing inside millage and notify the Budget Commission within 30 days if they decide to.

Liberty Twp. was represented by George Eirich, Ortho Trapp Eldridge Thomas, Trustees and Edward Herriott, Clerk. They requested to remove the .5 mill from the Fire Fund.

Millcreek Twp. was represented by Tom Sweeney, Howard Heidorn, Merle Niell and Robert Kasper. No change in rate, Budget appeared to be in order.

Paris Twp. was represented by Lowell Wilson, John Rupprecht, Leonard Struewing, Trustees and Deborah Strang, Clerk. No change in rates. Budget seemed in order.

Taylor Twp. was represented by Ronald Steele, Willard Willison, Trustees and William Leibold, Clerk. The cemetery account within the General Fund shows a large increase in expenditures. This is for the purchase of land. The increase in Personnel Service for Township Hall (General Fund) was questioned. The clerk stated that this should be Capital Improvement. They requested a reduction of .3 mill on Inside General Fund to .90 Mill and apply the .30 for Road & Bridge. A .50 mill Fire Levy will be voted on in November, 1981. Everything else seemed in order.

Union Twp. was represented by Charles Divison, Paul Nicol, Oscar Scheiderer and Libbie Johnson. There was no change in the rate. Their budget seemed in order.

Washington Twp. was represented by Donald Clappsaddle, Lynn Jolliff and Echo Baker. Increase in expenses was questioned. The utilities for Township House has increased. The inheritance tax for 1981 is about \$7,000. too high and the commission feels it should be reduced approximately \$10,000. The rate should be the same. Everything else seemed in order.

York Twp. was represented by Fred Smith, Ted Kavanagh and Jerry Hoffman. The revenue from real taxes for 1982 was incorrect. The wrong millage was used in estimating the resources in General Fund & Road & Bridge. The trustees requested to decrease inside millage of General Fund to .10 mill and increase Road & Bridge Inside Millage to .80 for 1981. Everything else seemed to be in order.

The Marysville Public Library was represented by the Clerk, Eleanor Dasher and Elizabeth Hamilton. They requested additional funds for salaries and the expanding of microfilming and microfile area. The budget seemed in order.

North Union Public Library was represented by the clerk, Ruth Roginson. The budget reflected minor balances. Everything else seemed in order.

Plain City Public Library was represented by Mr. Cary and Rebecca A Pearson. They requested an increase in revenue. They are building a new library. They will need more revenue for operation and more books. The budget seemed in order.

The County was represented by Ernest Bumgarner, Max Robinson and Glenn Irwin. The Sheriff's employees salaries was shown incorrectly. \$172,000 for salaries and \$37,126 for other expenses were included in General Fund and Federal Revenue Sharing. The General Fund expenditures should be decreased by these amounts. Everything else seemed in order.

Meeting adjourned.

Larry Schneider, Pros. Atty.
Tomia Lowe, Treasurer
Eloise Dowell, Auditor
Dale Teeter Consultant

RECORD OF PROCEEDINGS

Minutes of

BOARD OF REVISION

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

September 1, 1981

The Board of Revision met Sept. 1, 1981 to discuss and approve the remitters 764 thru 883 inclusive (excepting 801-803-805-808-817-843-867-872-873-875-876) and additions 1062 thru 1110 inclusive (excepting 1062-1099-1101). The board approved the issuing of the additions and remitters.

Ernest Bumgarner Commissioner
Tomia Lowe, Treasure
Eloise Dowell, Auditor

The Board of Revisions met August 31, 1981 to review the 1981 Real Estate Abstract. A motion by Ernest Bumgarner was made to approve the Abstract. The motion was second by Eloise Dowell. All voted yea.

Ernest Bumgarner, Comm.
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met October 23, 1981 to review the the Budget Certificate of all subdivisions. The were all approved as prepared. The amount of revenue for the libraries was also discussed. Larry Schneider, Pros. Atty. moved to reduce Marysville Public Library by 4% to 55% and add the 4% to Plain City Public Library making their percentage 16% and leave North Union at 29%. Second by Eloise Dowell. All voted yea.

Larry Schneider, Pros. Atty.
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met February 22, 1982 to review the Amended Certificate of Estimated Resources for Allen, Claibourne Darby, Dover, Jackson, Jerome, Leesburg, Liberty, Paris, Millcreek, Taylor, Union, Washington, & York Townships and Villages of Richwood, Milford Center, Magnetic Springs, & Unionville Center, and Marysville Public Library and North Union Library. The board aproved and signed all certificates.

Larry Schneider, Pros Atty
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met February 25, 1982 to review the Official Amended Certificate of Estimated Resources for the City of Marysville, Fairbanks Local School District and North Union Local School District. They were approved and signed by those present.

Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met March 11, 1982 to review and Amended Certificate of Estimated Resources for North Union Local School. It was approved and signed by those present.

Larry Schneider, Pros. Atty.
Eloise Dowell, Auditor

The Budget Commission met March 17, 1982 to review the Official Amended Official Certificate of Estimated Resources for Marysville Exempted Village School District. It was approved and signed by those present.

Tomia Lowe, Treasurer
Eloise Dowell, Auditor

The Budget Commission met March 18, 1982 to review the Official Amended Certificat of Estimated Resources for Fairbanks Local School District, North Union Local School District and the Village of Richwood. T commission approved and signed the certificates. Those present were

Larry Schneider, Pros. Atty.
Eloise Dowell, Auditor

The Budget Commission met March 25, 1982 to review the Official Amended Certificate of Estimated Resources of Union County. It was approved and signed by those present.

Larry Schneider, Pros. Atty.
Eloise Dowell, Auditor

Held

May 12,

19 82

The Board of Revision met May 12, 1982 to review the complaint after the hearing which was held April 30, 1982. The following recommendations were made after the considerable discussic..

Complaint # 1 on Parcel D11 129-0049 was decreased to 16,370 land and \$33,080 building true value or \$5,730 land and \$11,580 Building tax value.

Compalint # 2 on parcel D-11 129-0006 was decreased 10 \$28,030 building true value or \$9,810.

Complaint # 3 on parcel D-11 129-0001 was decreased to \$11,380 land \$11,970 building true value or \$3,980 land \$4,190 Building tax value,

Complaint # 4 on parcel D11 129-0084 was decreased to \$15,150 land-\$13,620 building true value or \$5,300 land-\$4,770 building tax value.

Complaint # 5 on parcel T30-468 was reduce to \$1,000 plus update increase. This will tax this land similar to other small tract in the surrounding area.

Complaint # 6 on parcel J15 605 & 606 Parcle 606 was classified as residential It is being farmed . It was combined with parcel 605 which was already classified as agriculture. This would eleminate the 30% increase for residential land.

Complaint # 7 on parcel M29 1129 The house was taxed as 100% completed January 1, 1981. After the testimony of Mr. Wing the board decided 50% completion was whatit shoul have been valued.

Compalint # 8 Parcle M29 1127 was also incompleted January 1, 1981 The board decided to reduce the valuation to \$47,150 true value or \$16,500 tax value.

Complaint # 9 on parcel # 1822 The board reviewed the value of this property and surrounding property. They decided to make no change in the valuation

Complaint # 10 Parcel L21-097 Mr Buchhammer, the appraiser from Tri-State Appraisal Company reviewed the parcel and suggested reducing the true value of the land to \$1,660 and the building to \$2,000. The board approved his recommendation.

Complaint # 11 on parcel Y 38 385 was also reviewed by Mr. Buchhammer. After discussing the property with Mr. Buchhammer the board decided to reduce the land to \$7,910 and the building to \$39,550. true value.

Compalint # 12 on parcel L21-004 was also review by Mr. Buchhammer. The board discussed the value of the property and decided to reduce the building value to \$17,240 true value

Complaint # 13 on parcel J-17 231-2000 The property is being taxed like all other agriculture land, which is by soil type and not market value. After discussion it was decided to deny the request for the increase in valuation.

Complaint # 14 on parcel D-7 309-310 The board decided agter review the property valuation of parcel 310 the land value the same buty decrease the building value to \$35,000. Parcel 309 was also discussed. The True Value of the land was reduced to \$2,180 and the building to \$3,730 for functional reduction.

Complaint # 15 on parcel M 25 084-0002 thru 084-0024 inclusive excluding 084-0010-084-0016-084-0018) Parcel 084-0001 was not changed..The other parcels were changed from \$4,000 per acre to \$3,200 per care plus update increase.

It was moved by Mr. Irwin to allow the recommended changes - Mrs. Lowe second the motion. All voted for the motiann Meeting adjourned

Glenn Irwin, Commissioner
Tomia Lowe, Treasurer
Eloise Dowell, Auditor

Held May 28, 1982

19

The Budget Commission met to review and approve an Amended Certificate for Fairbanks S. D. Tomia Lowe Treasurer and Eloise Dowell, Auditor was present. Amended Certificate approved.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

JUNE 1, 1982

The Budget Commission met to review and approve an Amended Certificate for the Village of Richwood. Tomia Lowe, Treasurer and Eloise Dowell, Auditor was present. Amended Certificate approved and signed by those present.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

June 23, 1983

The Budget Commission met to review and approve an Amended Certificate for Fairbanks S. D., Tomia Lowe, Treasurer and Eloise Dowell, Auditor was present. The Amended Certificate was approved and signed.

Tomia Lowe TOMIA LOWE, TREASURER
Eloise Dowell ELOISE DOWELL, AUDITOR

August 3, 1982

THE BUDGET COMMISSION MET TO REVIEW AND APPROVE AN AMENDED CERTIFICATE FOR UNION COUNTY. Tomia Lowe, Treasurer and Eloise Dowell, Auditor was present. The Amended Certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

August 12, 1982

The Union County Commission held hearings on the 1983 Budgets August 12, 1982. Representatives from all subdivisions were present except the Village of Magnetic Springs and the Village of Unionville Center.

The Fairbanks Local School District's Budget was reviewed. They requested to have their Bond Millage be set at 3.50 mills.

Marysville E.V.S.D. Budget was reviewed. They requested to have their Bond Millage remain at .50 mills. Their interest received for 1982 seemed a little low.

North Union L.S.D. Budget was reviewed. Everything seemed in order. Their Bond Millage be set at 1.20 mills.

City of Marysville's Budget seemed in order. Their Bond Millage remain at .93 mills. Their Charter Levy be 3.0 Mills.

Village of Richwood Budget seemed in order. Rates remain the same.

Village of Milford Center Budget seemed all right. Rates remain the same.

RECORD OF PROCEEDINGS

Minutes of

Union County Budget Commission

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 12, 1982(continued) 19

(Union County Budget Commission Hearing continued)

Allen Township- They requested to have the General Fund Inside Millage reduced to .40 mills and the Road and Bridge Fund Milaage increased to .50 mills

Claibourne Township The large amount shoun in receipts for Property Tax included some Local Government Funds. Everything else seemed in order. The rates remain the same.

Darby Township Budget Seem in order. Rates remain the same.

Dover Township Everything seemed in order. R tes remain the same.

Jackson Township Everything in order. Rates remain the same.

Jerome Township Gas Tax resources seemed to be high. Everything else seemed all right. Rates remain the same.

Leesburg Township Everything O.K. Rates remain the same.

Liberty Township Fire Equipment Fund should be a seperate fund. Everything seemed to be in order. Rates remain the same.

Millcreek Township Property Tax included in as part of the Local Government. \$20,000 Certificate of Deposit in not shown in the General Fund Balance. Rates remain the same.

Paris Township. The Gas Tax Revenue for 1981 seemed to be less than prior years. Everything seemed to be in order. Rates remain the same

Taylor Township Budget seemed to be in order. Rates remain the same.

Union Township Budget seemed to be in order. Rates remain the same.

Washington Township Budget Seemed to be in order. Rates remain the same.

York Township Property Tax Revenue seeme high. Also Local Government Revenue appeared to be high. Everything else seemed to be in order. Rates remain the same.

Union County, Budget seemed to be in order, except the amount of Federal Revenue \$158,365. was shown as an Expenditure in the Federal Revenue Sharing Fund and in the General Fund under Sheriff Department. The amount in the General Fund should be reduced. Rates remain the same.

LARRY SCHNEIDER, Prosecuting Attorney

Tomia Lowe

TOMIA LOWE, TREASURER

Eloise Dowell

ELOISE DOWELL, AUDITOR

August 19, 1982

The Budget Commission met to review and approve an Amended Certificate for Fairbanks S. D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor were present. Amended Certificate was approved and signed.

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

August 20, 1982

The Budget Commission met to review and approve an Amended Certificate for Fairbanks S. D., Tomia Lowe, Treasurer and Eloise Dowell, Auditor were present. Amended Certificate approved and signed.

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Coles., O. Form No. 1097

Held

September 1, 19 82

The Budget Commission met to review and approve an Amended Certificate for Fairbanks S.D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor were present. The Certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

September 10, 1982

The Budget Commission met to review and sign the Budget Certificate for the Subdivisions. All members present and approved and signed the Budget Certificates.

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

September 20, 1982

The Budget Commission met to review and approve the Amended Certificate for Fairbanks S. D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor approved and signed the Certificates.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

September 27, 1982

The Budget Commission met to review and approve the Amended Certificate for North Union S.D. Tomia Lowe, Treasurer and Eloise Dowell approved and signed the Certificate.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

October 19, 1982

The Budget Commission met to review and approve the Amended Certificate for North Union S.D. Tomia Lowe and Eloise Dowell approved and signed the Certificate

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

October 25, 1982

The Budget Commission met to review and approve the Amended Certificate for Fairbanks S.D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor approved and signed the Certificate.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

Held UNION COUNTY BUDGET COMMISSION November 2, 19 82

The Budget Commission met to review and approve an Amended Certificate for The Village of Richwood. Tomia Lowe, Treasurer and Eloise Dowell, Auditor approved and signed the Certificate.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

November 23, 1982

The Budget Commission met to review and approve the Amended Certificate for Fairbanks S.D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor approved and signed the Certificate.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 16, 1982

The Budget Commission met to review and approve the Amended Certificate for Fairbanks S.D. Tomia Lowe, Treasurer and Eloise Dowell, Auditor Approved and signed the Certificate

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 20, 1982

The Budget Commission met, with all members present, to review the information furnished by the Libraries, which was the actual expenditures for the 1st ten months of 1982 and the estimated amount for the last two months. After reviewing the information, the following was brought out.

Marysville Library - Their expenditures were approximately \$54,000 less than was shown on their budget. They were planning to transfer \$40,000. from their General Fund to Building Fund. Their budget did not really show much need.

North Union (Richwood) - They showd a need for additional revenue. They plan to expand their present facilities. The estimated cost is \$42,000. The recently found out the will need to replace an roof. The estimated cost of the roof is \$10,000.

Plain City - The Capital Out Lay seemed high. Thought they might spend more the the \$11,000. in 1983.

After futher discussion, Larry Schneider moved to give Marysville Library \$35,000., North Union \$85,000. and Plain City Library \$20,000. The balance to go to the Villages and the County. Giving Unionville Center 1%-Milford Center 1.5% - Magnetic Springs 1% - Richwood 2% - the County 94.5%. Tomia Lowe, seconded the motion. All voted for the motion.

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of Union County Budget Commission

Meeting

national graphics

National Graphics Corp., Col., O. Form No. 1097

Held

February 4, 1983

The Budget Commission met to review and approve the Amended Certificate for Allen Twp., Claibourne Twp., Liberty Twp. and Taylor Twp. The Board approved and signed the certificates.

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor;

February 9, 1983

The Budget Commission met to review and approve the Amended Certificate for Paris Twp. and Washington Twp. The Board approved and signed the Certificates

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

1

February 15, 1983

The Budget Commission to review and approve the County's Amended Certificate. The board approved and signed the certificate.

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

February 18, 1983

The Budget Commission met to review and approve the Amended Certificate for Leesburg and York Twps. The board approved and signed the certificates.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

March 1, 1983

The Budget Commission met to review and approve the Amended Certificates for North Union and Marysville S.D. The Board approved and signed the Certificates.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

March 7, 1983

The Budget Commission met to review and approve the Amended Certificate for Union County. The Certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

May 26, 1983 (see page 22)

RECORD OF PROCEEDINGS

Minutes of

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

March 29, 19 83

The Budget Commission met to review and approve the Amended Certificate for Union County and Fraibanks S.D. The certificate were approved and signed.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

March 31, 1983

The Budget Commission met to review and approve the Amended Certificate for Union Township. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell

May 26, 1983

The Budget Commission met to review and approve the amended certificate for Fairbanks S.D. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

June 1, 1983

The Budget Commission met to review and approve the Amended Certificate for North Union S.D. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

June 23, 1983

The Budget Commission met to review and approve the Amended Certificate for North Union S.D. The Certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

July 14, 1983

The Budget Commission met to review and approve the Amended Certificate for North Union S.D. The Certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

Held

August 19,

1983

The Budget Commission met to review and approve the Amended Certificates of North Union S.D. and Fairbanks S.D. The Certificates were approved and signed.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

The Budget Commission met and held hearings on the 1984 Budgets on August 24, 1983. Larry Schneider Pros. Atty. was appointed Chairman. Tomia Lowe, Treasurer and Eloise Dowell, Auditor were also present.

Marysville E.V.S.D. - The Budget seemed to be in order. Plans are being made for the improvement shown in the Capital Out-lay. The request for Bond Fund is \$254,593.75. The millage is to be calculated to being in this amount.

Fairbanks - Revenue in General Fund reflects the passage of a 8.0 mill Emergency Levy, in November, 1983. The School Foundation should show \$360,416 for 1984. Changes due to no decrease in the 1983 Personal Property Tax Revenus.

Increase receipts (lint 14) General Fund by \$25,000. Reimbursement on purchasing new buses was not shown.

Bond Retirement Fund expenditures incorrect, due to anticipation of borrowing form the State Fund. Request Bond Rate be set at 4.0 mills for 1984, If the Emergency Levy passed apply 3.50 mill instead of the 4.0 milla.

North Union S.D. - The purchae of Buses should be shown on Lane 34. EVerything else seemed in order. They need approximately \$69,000. for Debt. Calculate the millage according.

LIBRARIES- (Marysville - North Union - Plain City)

Marysville request \$164,000 for General Fund. Building Fund shows depleted by end of 1984. Planning a addition to present building or purchasing of another building.

Requested \$105,000. revenue from Classified Tas for their Building Fund. The purchase or the addition to present building will cost approximately \$420,000.

North Union - The Budget seemed in order. They state that their addition to their present building has been started

Plain City - Their representatives state they anticipate being short \$14,000 in their Capital Out Lay. A Transfer will be made to the Building Fund in the anticipation for purchasing joining property if it becomes available.

Held Hearing on Budgets continued August 24, 1983

19

Allen Twp. No revenue was shown in the Federal Revenue Fund. Advised to show the amount amount that was received in 1983. Everything else seemed in order. No change in the rates.

Claibourne Twp. Budget seemed to be all right. Rates remain the same.

Darby Twp. Will vote on a New Levy for Fire in November, 1983, for 1.7 mills. Everything seemed in order. A 1.0 mill Fire Levy expired in 1982. The other rates will remain the same other than the 1.7 mill which will be added if the people vote to have it levied.

Dover Twp. Budget seemed in order except for the Lighting Assessment Expenditure increase. Clerk stated increase in an error. The increase is a single light and should have been shown in Federal Revenue Sharing Fund for 1984. Part of the increase in 1983 expenditures was due to the fact a 1982 charge was not received or paid until 1983.

Jackson Twp. Budget seemed in order. Rates remain the same as 1982.

Jerome Twp. The Trustees requested an increase of .30 mills inside for the General Fund. They have built a new Township House. Thus they need additional revenue. They also request 1.20 mill (inside) for a Road and Bridge Fund. Increase granted. All other rates remain the same.

Leesburg Twp. - Budget seems O.K. Rates to be the same. If they receive and Federal Grants they should be set up in a separate Fund.

Liberty Twp. - Interest received in the General Fund seemed high when compared to 1983. Everything else seemed in order. Rates remain the same as 1982.

Millcreek Twp. - Budget seemed in order. Rates remain the same.

Paris Twp. - Tax Revenue for 1983 and 1984 was low. Lighting Assessment Balance large. Trustee ask if they might decrease balance over a 4 year period. Budget commission thought that would be all right. Everything else seemed in order. Rates remain the same.

Taylor Twp.- Permissive Tax is State Intangible Tax. It should be Local Government. Everything else seemed in order. Rates remain the same.

Union Twp. - Gasoline Tax should be at least \$22,000. Need revenue for the Bond Retirement in 1984 is \$13,200. Calculate millage according. Rates remain the same.

Washing Twp. Local Government Fund seemed a little high. Everything else seemed in order. Rates remain the same.

York Twp.- Everything seem O.K. Rates remain the same.

City of Marysville. - Cemetery Fund did not reflect any interest for 1984. Endowment Account should be apparently the same for 1984 as 1983. Bond Retirement should show approximately \$10,000. interest received in 1984. Leave Debt Millage at .93 mills unless increase in valuation due to reappraisal brings in over \$25,000 new revenue.

Held 1984 Budget Hearings Continued

19

Richwood - Budget seemed in order. Rates remain the same.

Unionville Center - No one present to represent village. Budget seemed in order. Rates remain the same.

Magnetic Springs - No one present to represent the village. Budget seemed in order. Voting on a 5.0 mill New Operating Levy. All other rates remain the same.

Milford Center, No Federal Revenue Sharing Receipts shown on budget. Should use the same figure that they received in 1983. Everything else seemed to be in order. Rates to remain the same.

County of Union - The Public Assistance for 1983 shows a Red Balance 12/31/83. A revised amount was used on Amender Certificate for 1983. There should be a balance at the end of 1983. Everything else seemed in order. Rates to be the same in 1983 as they were in 1982, unless the Retard School 1.0 Mill Renewal Levy does not pass in the November, 1983 Election.

Larry Schneider, Pros Atty.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

August 31, 1983

The Budget Commission met to discuss the distribution of the Local Government Fund. Tomia Lowe, Treasurer moved to allow the county to receive 60% and the Townships and Corporations receive the 40% and the Distribution of the 40% be based upon the population. Larry Schneider, Pros. Atty. seconded the motion. All voted for the motion.

Larry Schneider, Pros. Atty.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

September 26, 1983

The Budget Commission Met to review and approve amended certificates for Fairbanks S.D. and North Union S.D. The certificates were approved and signed.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

October 21, 1983

The Budget Commission met to review and approve amended certificates for North Union S.D. and Fairbanks S.D. The certificates were approved and signed.

Tomia Lowe Tomia Lowe, Treasurer

Eloise Dowell Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of Union County Budget Commission

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

November 14,

19 83

The Budget Commission met to review and Budget of the 3 libraries. After some discussion, Larry Schneider moved to have Plain City receive 12.3% of Classified Tax up to the amount of \$37,000. North Union receive 30% of the Classified Tax up to the amount of \$90,000. and Marysville Recieve 57.7% and all of the excess over \$300,000. The excess to be applied to reduce the Tax Anticipation Notes. The motion seconded by Eloise Dowell. All voted for the motion.

Larry Schneider, Pros. Atty.

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

November 23, 1983

The Budget Commission met to review and approve an amended certificate for Fairbanks S.D. The certificate was approved and signed.

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

May 26, 1983

The Budget Commission met with Fran Veverka, Health Department to review their 1984 Budget. The board questioned the increase in Travel. Miss Veverka stated that they are taking all travel out of E-7 now instead of taking the Murses Travel out of E-12. A motion was made by Tomia Lowe to approved the Budget and seconded by Eloise Dowell, All members present and voted for the motion.

Larry Schneider

Larry Schneider, Pros. Atty.

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held May 24, 1984

19

The Union County Budget Commission met with Health Commissioner, Frances Veverka, May 24, 1984 to hold hearing on the 1985 Budgets for the Health Department, Food Service, Trailer Park and Water Systems. After reviewing the budgets, Larry Schneider moved to accept the budgets as filed. Eloise Dowell seconded the motion. All voted in favor of the motion.

Ms. Veverka presented a 1984 and 1985 Budget for the Preventive Health and Health Services (a new project). Tomia Lowe moved to approve the budget. Larry Schneider seconded the motion. All voted in favor of the motion.

Meeting adjourned

Eloise Dowell
ELOISE DOWELL

TOMIA LOWE

LARRY SCHNEIDER

January 11, 1984

The Budget Commission met to review and approve amended certificate for North Union S.D. The certificate was approved and signed

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

March 2, 1984

The Budget Commission met to review and approve amended certificate for All of the Townships, Village of Richwood, Unionville Center, City of Marysville, All Libraries and Fairbanks Local School District. The Certificates were approved and signed.

Tomia Lowe

Eloise Dowell

Eloise Dowell

March 7, 1984

The Budget Commission met to review and approve amended certificate for Village of Magnetac Springs and Milford Center and Marysville E.V.S.D. The certificates were approved and signed.

Tomia Lowe

Eloise Dowell

Eloise Dowell

March 21, 1984

The Budget Commission met to review and approve amended certificates for Fairbanks Local School District. The certificate was approved and signed.

Tomia Lowe

Eloise Dowell

Eloise Dowell

April 19, 1984

The Budget Commission met to review the Amended Certificate for Marysville E.V.S.D. . The certificate was approved and signed.

Eloise Dowell

Eloise Dowell

Tomia Lowe

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Coles., O. Form No. 1097

Held

June 21, 1984

19

The Budget Commission met to review the amended certificate for North Union S.D.. The certificate was approved and signed.

Eloise Dowell Eloise Dowell

Tomia Lowe

July 10, 1984

The Budget Commission met to review the amended certificate for Fairbanks S.D.. The certificate was approved and signed.

Tomia Lowe

Eloise Dowell Eloise Dowell

July 27, 1984

The Budget Commission met to review amended certificates for Fairbanks S.D. and City of Marysville. The certificates were approved and signed.

Tomia Lowe

Eloise Dowell Eloise Dowell

Held

August 9,

19 84

The Union County Budget Commission met to hold 1985 Budget Hearing with all subdivisions. All members were present.

Marysville Exempted Village S.D. Upon reviewing the budget it was found that the Rollback and Homestead Reimbursement seeded high. Red figure could be adjusted by State Reimbursement Adjustment. The are still undecided about renewing their Emergency Levy. Everything else seemed ok. Bond should be same as 1983 rate

Fairbanks L.S.D. Upon review the budget the Sommission thought the Revenue decrease seemt to much. Revenue might be more. Rollback and Homestead is high. Bond Fund interest could be put into General Fund. Then transferred to Bond Retirement Fun if approved. Figure Cond Millage to bring in what it did in 1984. Emergency Levy Revenue is shown on line 4. Should be included on Line 1 & 2. Everything else seemed ok.

North Union L.S.D. In reviewing the budget the followin was questions. 1984 interest in Bond Retirement Fund. Interest was for January & February. The remaining interest was put into General Fund. New Bond Levy was not shown on Budget. Decision was made after the Budget was filed. 3.8 mills (\$989,000 Revenue). Everything else seem ok.

Marysville Public Library - Mrs. Dasher, David Allen were present. Budget seem OK. Planning to buy land from the City Of Marysville and build a new library.

Richwod North Union Public Library - Estimate for 1984 should be reduced to about \$81,300 (revenue). Stated that the \$10,000 capital layour is to purchase joining property if it is ever for sale. The land is to be used as parking lot.

Plain City Public Library - The Union County Estimated receipts for 1984 should be reduced to \$33,330. Ms. Pearson gave the Commission a report of the number ot patrons for Union and Madison County. (Union 1409-Madison 1614. Everything else seemed OK.

The budget Commission review all the Township Budgets and City Budget and Villages Budget and met with the Trustees, Clerks and Council.

Allen Twp. Other receipts in General Fund , Road & Bridge and Fire Funds should be in Property Tax. Clerk will notify the Auditor of the amount to stay in other receipts. Everything else seeded OK.

Claibourne Twp. Tax Revenue for General and Cemetery Fund seemed high. Permissive Tax should be Local Government Revenue. Everything else seemed OK.

D rby Twp. Budget seemed in order.

Jackson Twp. Fire Fund shous increase in revenue. Considering voting on a \$1.00 Fire Levy. General Fund, Inheritance Tax to high, Should decrease to about \$1,500. Everything else seemed OK.

Leesburg Twp. The permissive Tax should be Local Government. Every thing else seem OK.

Liberty Twp. The trustees requested an increase of .50 mill inside millage for General Fund. The clerk will give auditor a copy of resolution. The additional revenue will be used to put an addition on the Fire House. Local Government is to high in 1984 and 1985. Everything else seemed OK.

Millcreek Twp. The trustees requested an increase of .80 mills Inside Millage for General Fund. Extra R^evenue will be used to purchase Cemetery Land for expansion of Cemetery. Everything else seemed OK.

Taylor Twp. - Other Receipts shown in Road & Bridge Rund was questioned by the commissione, Mr. Leibold stated it might be inheritance Tax Money. He is going to check it out and notify the Auditor. Inheritance Tax Money cannot be used in Road & Bridge Fund. Put \$,500 of this amount into General Fund.

RECORD OF PROCEEDINGS

Minutes of Union County Budget Commission

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 9,

19 84

Taylor Twp. 9continued)
Everything else seemed OK.

Washington Twp. - Inheritance Tax should be decrease to \$4,000. Expenditures Total incorrect in 1985 column, (General Fund). Going to vote on a 1.00 mill levy for General Fund. To be used for Fire Protection but is not shown on Budget. Everything else seemed OL.

York Twp. - The \$6,000. in Cemetery Other Expenses within the General Fund is to be used as Saxton Salary. This should be in Personal Service. Part of the \$5,000 in Personal Service within the Cemetery Fund should go into Capital Improvement or Other Expenses. Everything else seemed OK.

Jerome Twp. Their budget seemed to be in order. Rates stay the same.

Dover Twp. The General Fund Tax Revenue seemed high. Should be decreased to approximately \$20,000. Everything else seemed OK. Rates stay the same

Paris Twp. The Fire Levy is up for renewal. They asked the question, can Revenue Sharing Money be used to expand Amerine Cemetery. Their budget seemed in order.

City of Marysville - Local Government seemed high. Inheritance Tax should be reduced to \$30,000. Outside Debt Records not included in budget. A letter will be given to the auditor furnishing the Debt Record. Bond Retirement balance includes Sewer Revenue Funds. Will notify auditor the General Bond Retirement balance. Everything else seemed ok.

Richwood Corp. - Local Government Other Receipts might be a little high. Everything else seemed OK.

Unionville Center No one present. The tax revenue to high. Everything else seemed OK.

Union Twp. Inheritance Tax might be high, but leave as is. Everything else seemed OK. Figure Bond Rate to bring in approximately \$133,000. Reduce by .05 mill.

Union County in preparing 1986 budget keep amount of Capital Improvement in Building Expenditure low or even nothing. Everything else seemed OK.

Magnetic Springs - No one present Budget seemed ok, except General Fund Tax Revenue is to low.

Milford Center - No one present, Decrease Tax Revenue, might be to high. Everything else seemed ok.

Tomia Lowe, Treasurer

Larry Schneider, Pros. Atty.

Eloise Dowell
Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Coles, O. Form No. 1097

Held

August 17,

1984

The Union County Budget Commission met to discuss the distribution of the 1985 Local Government Money. Larry Schneider moved to distribute the money based on the Subdivision's Population of the 1980 Census. Tomia Lowe seconded the motion. All voted in favor of the motion.

TOMIA LOWE, TREASURER

LARRY SCHNEIDER, PROS. ATTY

Eloise Dowell ELOISE DOWELL AUDITOR

August 23, 1984

The Budget Commission met to review the amended certificate for Fairbanks L.S.D.. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

September 4, 1984

The Budget Commission met to review amended certificate for North Union L.S.D. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

September 14, 1984

The Budget Commission met to review amended certificate for Taylor Twp.. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

October 18, 1984

The Budget Commission met to review an amended certificate for North Union L.S.D. The Certificate was approved and signed.

T

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

October 29, 1984

The Budget Commission met to review an amended certificate for Village of Richwood. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

November 7, 1984

The Budget Commission met to review an amended Certificate for Fairbanks L.S.D. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting



National Graphics Corp., Cols., O. Form No. 1097

Held

November 21,

19 84

The Budget Commission met to review an amended certificate for North Union L.S.D. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 3, 1984

The Budget Commission met to review an amended certificate for Fairbanks L.S.D. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 6, 1984

The Budget Commission met to discuss the Library 1985 Budgets and the distribution of the 1985 Intangible Tax. The commission decided to contact all libraries and ask them to bring in their actual expenditures for the first 11 months of 1984 and their estimated expenditures for December. The date of 12/17/84 was set to the meeting.

- Tomia Lowe, TREAS _____ PROS. Eloise Dowell AUDITOR

The budget commission met to review an amended Certificate for Union County. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 31, 1984

The Budget Commission met to review amended certificates for Union Twp., Fairbanks L.S.D. and North Union L.S.D. The certificates were approved and signed

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

December 17, 1984

The Budget Commission met with the 3 libraries reviewing the expenditures for 1984. (11 months of actual and 1 month estimated). After meeting with them the Budget Commission discussed the information presented.

Using 1984 figures the following basic needs for 1985 were calculated.

<u>Marysville Public Library</u>	\$156,800 + 10%	= \$172,480
1/1/85 Estimated Balance		70,000
Basic Needs for 1985		102,480
<u>North Union Public Library</u>		116,945
less 1984 Capital Outlay		21,125
Less estimated balance 1-1-85		17,000
Basic Needs for 1985		78,820
<u>Plain City Public Library</u>		85,954.
Estimated Balance 1-1-85		53,378
basic needs for 1985		32,576
less Madison Co. Revenue		26,000.
Balance for Basic Needs		6,576.

	BASIC NEEDS	AMOUNT ALLOWED	PERCENTAGE
Marysville Public Library	102,480	140,000	58.3%
North Union Public Library	78,820	86,000	35.8%
Plain City Public Library	6,576	14,000	5.9%

Tomia Lowe Tomia Lowe, Treasurer Eloise Dowell Eloise Dowell, Auditor Larry Schneider Pros. Atty.

* JANUARY, 1985

Held

February 7, 1985

The Union County Budget Commission met to review the amended certificate for the City of Marysville. After approving the amended certificate was signed.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell Eloise Dowell, Auditor

February 27, 1985

The Budget Commission met to review the amended certificates for all townships, all libraries, Fairbanks, North Union and Marysville Schools, Villages of Richwood, Magnetic Springs, Unionville Center and Milford Center. The certificates were approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Larry Schneider Larry Schneider, Pros. Atty.
Eloise Dowell Eloise Dowell, Auditor

March 13, 1985

The Budget Commission met to review an amended certificate for North Union L.S.D. The certificate was approved and signed.

Tomia Lowe Tomia Lowe, Treasurer
Larry Schneider Larry Schneider, Pros. Atty.
Eloise Dowell Eloise Dowell, Auditor

April 1, 1985

The Budget Commission met to review an amended Certificate for the City of Marysville. The certificate was approved and signed.

Larry Schneider Larry Schneider, Pros. Atty.
Eloise Dowell Eloise Dowell, Auditor

January 18, 1985

The Union County Budget Commission met with the Plain City Public Library Treasurer and Board.

All members of the Commission were present. Mrs. Cary, Mrs. Thompson, Mrs. George, Mr. Thomas, Mr. Barry, Mr. Ett, Mrs. Wilson and Mrs. Pearson were present representing the Library Board.

Mrs. Pearson stated they wanted to build a better library. They want to purchase the building and lot next to the library, if it would ever be for sale. This would give them parking space. They requested a fairer distribution of the 1985 Intangible Tax. She also request the Budget Commission increase the estimated amount for 1985 Intangible Collection which was \$240,000. The Budget Commission stated that the \$240,000. was the amount they felt should be used. The same percentages will be applied to extra revenue for distribution.

Mrs. Pearson said their General Fund was short of funds due to a transfer of \$20,000 from the General Fund to Building Fund, in January. This was done after they had received the Budget Certificate stating what their Budget Commission was going to allow them in 1985. They stated they have the need for new books.

Mrs. Pearson request the Budget Commission leave the room so they might discuss the situation. The Commission was out of the room for about 10 minutes. When the Budget Commission returned, Mrs. Pearson stated that they were going to appeal if the Budget Commission did not make a change in their Intangible Tax Revenue for 1985. The need \$32,500 from Union County which is an increase of \$18,500 over the \$14,000.

The meeting was adjourned, with the Plain City Library

RECORD OF PROCEEDINGS

Minutes of

Union County Budget Commission

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

(continued)

January 18,

19 85

The Budget Commission

Tomia Lowe

Tomia Lowe, Treasurer

Larry Schneider, Pros. Atty.

Eloise Dowell

Eloise Dowell, Auditor

February 12, 1985

The Budget Commission met to review the Amended Certificate for all of the Townships and villages. The certificates were approved and signed.

Tomia Lowe, Treasurer

Larry Schneider Pros. Atty.

Eloise Dowell

Eloise Dowell, Auditor

February 22, 1985

The Budget Commission met to review the amended certificates for the county. The certificate was approved and signed.

Tomia Lowe, Treasurer

Larry Schneider Pros. Atty.

Eloise Dowell

Eloise Dowell, Auditor

February 27, 1985

The Budget Commission met to review the amended certificates for Marysville, EVSD-North Union SD- Fairbanks SD- Marysville Public Library, North Union Public Library - Plain City Public Library. They were approved and signed.

Tomia Lowe, Treasurer

Larry Schneider, Pros. Atty

Eloise Dowell

Eloise Dowell, Auditor

March 13, 1985

The Budget Commission met to review the amended certificate for North Union SD. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

March 15, 1986

The Budget Commission met to review the amended certificate for North Union SD. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

March 18, 1985

The Budget Commission met to review the amended certificate for Union County. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

April 5, 85

The Budget Commission met to review the amended certificate for Union County. It was approved and signed.

Tomia Lowe, Treas.

Eloise Dowell
Eloise Dowell, Auditor

May 30, 1985

The Budget Commission held a Budget Hearing for the Health Dept. with the Health Commissioner present. The salary increase was due to the fact that salaries for other department was paid out of Health Fund and then a transfer on funds will be made. Budget approved

Tomia Lowe, Treasurer

Larry Schneider Pros. Atty

Eloise Dowell

Eloise Dowell Auditor

Held

May 31, 19 85

The Budget Commission met to review an amended certificat for North Union S.D. It was approved and signed

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell Auditor

June 19, . 1985

The Budget Commission met to review the amended certificate for Union County It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell Auditor

July 29, 1985

The Budget Commission met to review amended certificate for North Union SD and Marysville E.V.S.D. They were approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

August 20, 1985

The Budget Commission met to hold hearings for all subdivisions. John Heinkel Assistant Prosecutor, Tomia Lowe, Treasurer and Eloise Dowell, Auditor was present . Also Dale Teeters of Teeter's Consulting Was present.

Marysville E.V.S.D. The Bond Revenue for 1986 should be about the same as it was for 1985 .Between \$350,000 and \$364,000. Everything seem in order.

North Union L.S.D. Bond Rate for 1985 Tax Year should be around \$4.00. Everything seemed in order

Marysville Public Library The budget seemed in order

North Union Public Library. The budget seemed in order.

Plain City Public Library They stated that they have 5,000 patrons and need \$20. per patrons of \$100,000. They are planning ton purchasing the lot next to them if it ever sell.

Claibourne Twp. They are paying for Fire Contract out of Revenue Sharing. Everything seems in order.

Darby Twp. Everything is in order.

Jackson Twp. Fire revenue may be to high. Everything else is in order.

Leesburg Twp. Fire Fund show no expenditure in salaries. Thus the balance may incorrect. Everything else seems to be in order.

Liberty Twp. A 1.00 mill levy is to be voted on. If it passes, they are requesting a reduction in the inside millage of .50 mill. Fire levy is to be paid off in 1986. Everything else is in order.

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION HEARING (continued)

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 20, 1985 19

Millcreek Twp. A 1.5 mill Fire Levy is to be voted on. If it doesnot pass they requested additional inside millage of .70. Everything else is in order.

Paris Twp. The .50 mill levy for fire will be the same as last year. They requested an additional ..30 mill to be used in General Fund to help pay for the increase in their fire contract. Bo approved their request. Everything seemed to be in order.

Taylor Twp. They are not voting on a fire levy until 1986. Everything seemed in order.

Washington Twp. Their budget seemed in order.

York Twp. Tax revenue seemed to high in General, Fire and Cemetery Fund. They failed to file their budget with the auditor by July 20, 1985 thus they will not receive any Local Government Money in 1986 unless they appeal to to the Dept. of Tax Appeals. Then they may receive their distributino.

Richwood Corporation - The General Fund Tax Revenue is high. Everything else seemed in order.

Unionville Center Corporation General Tax Revenue might be a little high. Erverthing else seemed in order.

Magnetic Springs Corporation No one appeared at the hearing. Their budget seemed in order.

Jerome Twp. Fire Levy Tax Revenue might be to high. Everything esle seemed in order.

Milford Center Total on budge incorrect.

Dover Twp. General Tax Revenue a little high. They plan to vote on a .50 mill Fire Levy.

Union Twp. Have purchased a new fire turck. They requested a 1.00 inside mill for a Road and Bridget Fund which they plan to establish. Board approved their request.

Union County Budget seemed in order.

Fairbanks Local School Bond Record is for 1986 calendar year. Estimated balance for 1-1-86 is \$183,909. Calculate Bond Millage to bring in approximately \$197,612.50.

The distribution of the 1986 Local Government was discussed. Tomia moved to grant the County 60% of the Local Government received and the remaining 40% to all other subdivisions based on population except for York Township, who failed to timely file their 1986 budget with the county auditor. The date in which they filed their 1986 budget was after July 20, 1986.

John Heinkel, Asst. Pros.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 22,

19 85

The Budget Commission met to review the Amended Certificate for the county. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

August 28, 1985

The Budget Commission met to review the 1986 Budget for the City of Marysville, The requested the rate for 1986. Also the commission ask for a breakdown of their local government revenue. They stated that \$60,000 was from sales tax and \$30,000 Local Government. Everything seemed in order.

Tomia Lowe, Treasurer

John Heinkel, Asst. Pros. Eloise Dowell Auditor

October 24, 1985

The budget commission met to review an amended certificate for Allen Twp. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

October 26, 1985

The budget commission met to review an amended certificate for North Union School. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

November 8, 1985

The budget commission met to review an amended certificate for Marysville E.V.S.D.. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

November 12, 1985

The budget commission met to review an amended certificate for the county. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

November 22, 1985

The budget commission met to review an amended certificate for the City of Marysville. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell Auditor

November 27, 1985

The Budget Commission met to review the budget of the 3 county libraries. Eloise stated that Plain City Library will receive approximately \$36,000. from Madison County in 1986. The commission decided to have Eloise notify the libraries and request additional information before any decision is made. They will be ask to furnish the Budget Commission their actual receipts and expenditures for the first 11 months of 1985 and the extimated amounts for December.

Meeting adjourned until this information is received.

Tomia Lowe Treasurer

Larry Schnider, Pros.

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

UNION COUNTY BUDGET COMMISSION 11/27/85

The budget commission met to review an amended certificat for North Union L.S.D. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

Eloise Dowell

December 23, 1985

The Budget Commission to review the budget of the Libraries. In reviewing the request and the 11 months actual and 1 months estimates revenue and expenditures the following was discovered. The following was discoveres per phone conversation with Becky Pearson that she failed to include a transfer of \$20,000 from General Fund to Building Fund. The \$68,657 balance plus revenue of \$52,688 less the expenditures of \$70,489 plus \$20,000 plys \$11,922= \$102,411 which gives them a balance of approximately \$19,000. They are to receive \$36,000 General Fund money plus \$11,213 excess share from Madsion County. There estimated expenditures for 1986 is \$95,500 \$40,000. more would be enought to take care of their request.

Richwood Showed a balance of \$31,569. There request for 1986 is \$121,975.,. thus they need approximately \$90,000 revenue to meet their request. The board thought they might need a little for building repairs, so they were going to grant at least \$100,000.

Marysville Libryar Their estimated balance is \$37,354. The 1986 expenditures are \$240,000. This includes expenses for a new building . The board thought they would need approximately \$190,000 more revenue.

The guaranteed amount for the county is \$331,124.40. The excess is \$36,709.20. The Budget Commission decided to use the Total of \$350,000 for the estimated revenue for the libraries.

Based on the above the following percentages were established.

- Plain City is to receive 12.1 % of total received (\$42,350)
- Richwood is to receive 30.3% of total received (106,050)
- Marysville is to recieve 57.6% of total received (201,600)

Meeting adjourned

Tomia Lowe, Treasurer

Larry Schneider Pros.

Eloise Dowell, Auditor

Eloise Dowell

December 17, 1985

The Budget Commission met to review an amended certifiате for Fairbanks S.D. The certificate was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

Eloise Dowell

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Col., O. Form No. 1097

Held

January 8,

19 86

The Budget Commission met to review the amended certificate for the Village of Richwood. This was a correction of balances on a 1985 certificate per the State Auditor. The certificate was approved and signed.

TOMIA LOWE Treasurer

Eloise Dowell, Auditor

February 6, 1986

The Budget Commission held the 1986-87 Budget Hearing for the Schools.

MARYSVILLE E.V.S.D.

The the reviewing of their budget it was discovered that the Homestead and Rollbacks were included in the Foundation Revenue. Treasurer will send the auditor a breakdown. The General Fund Balance Balances for 6/30/86 seemed to high and the balance 12/31/86 should be increased. The treasurer will send a correct balance for the to dates. Everything else seemed in order.

NORTH UNION L.S.D.

The treasurer will notify the auditor of the breakdown of the Homestead Rollbacks and Foundation Revenue. The Foundation should be \$1,038,481 and the State Reimbursement \$50,000. Debt Information will be furnished later.

FAIRBANKS L.S.D.

The Homestead and Rollback should be \$\$65,800 Faoundation should be \$638,812 for the year. plus \$3189,406 Foundation Page 2 # 3000. Balances seemed OK. Set Bond Rate for Calendar year Will need at least \$199,000. Auditor wil contact all the Schools before the 1986 rates are set wo verify the amount needed to cover their debts.

Tomia Lowe, Treasure

Eloise Dowell, Auditor

February 14, 1986

The Budget Commission met to review the Amendeded Certificates for all the township, the Villages of Richwood, Unionville Center, the City of Marysville , and the libraries(Marysville School District and North Union). The certificates were approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

2/24/86

The Budget Commission met to review the amended certificate for Fairbanks S.D. It was approved and signed.

Tomia Lowe, Treas.

Eloise Dowell, Auditor

February 28, 1986

The Budget Commission met to review the amended certificates for the villages of Magnetic Springs and Milford Center, They were approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

February 21, 1986

The Budget Commission met to review the County's Amended Certificate. It was approved and signed.

Tomia Lowe, Treasurer

Larry Schneider, Pros Atty. Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNIONO COUNTY BUDGET COMMISSION

Meeting

national
graphics

National Graphics Corp., Coles, O. Form No. 1097

Held

March 18

19 86

The Budget Commission met to review the Amended Certificates for the City of Marysville, Fairbanks S.D. and an Amended 1985 for the County. They were approved and signed.

Larry Schneider, Pros. Atty.

Eloise Dowell

Eloise Dowell, Auditor

March 20, 1986

The Budget Commission met to review the amended certificate for the county. It was approved and signed.

Larry Schneider, Pros. Atty.

Eloise Dowell

Eloise Dowell, Auditor

March 31, 1986

The Budget Commission met to review the Amended Certificates for Marysville E.V.S.D. and North Union S.D. They were approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

April 11, 1986

The Budget Commission met to review an Amended Certificate for the township of York. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

May 9, 1986

The Budget Commission met to review the 1987 Budget of the Health Those present were Tammi Lowe, Deputy Treasurer, John Heinkel, Assistant Prosecutor, Eloise Dowell, Auditor, Those representing the Health Department were Sherri Eaches and Ms. Veverka, Health Commissioner. Ms. Veverka, stated they plan to purchase a Computer in 1987. The increase in salary is due to the fact they are planning the hiring of a new supervisor at a higher salary than the previous one and they are hiring an additional nurse.

Budgets seemed to be in order. The budget was accepted by the commission.

Tammi Lowe, Deputy Treas. John Heinkel Assn. Pros

Eloise Dowell

Eloise Dowell, Auditor

May 13, 1986

The Budget Commission met to review the Amended Certificates of Millcreek Twp. and the County, They were approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

May 23, 1986

The Budget Commission met to review an amended certificate of North Union S.D. It was approved and signed.

Tomia Lowe Treasurer

Eloise Dowell

Eloise Dowell, Auditor

May 23, 1986

The Budget Commission met to review an amended certificate of North Union S.D. It was approved and signed.

Tomia Lowe, Treas.

Eloise Dowell

Eloise Dowell, Auditor

Held

June 6,

19 86

The Budget Commission met to review an amended certificate of the county. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

June 16, 1986

The Budget Commission met to review the amended certificate for Marysville S. D. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

June 16, 1986

The Budget Commission met to review the amended certificate of Fairbanks S.D./ It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

June 18, 1986

the budget Commission met to review the amended certificate of North Union S.D. It was approved and signed.

Tomia Lowe Treasurer

Eloise Dowell
Eloise Dowell Auditor

June 30, 1986

The Budget Commission met to review an amended certificate of North Union S.,D. It was approved and signed.

Tomia Lowe Treasurer

Eloise Dowell
Eloise Dowell, Auditor

July 30, 1986

The Budget Commission met to review the amended certificate of Marysville City. It was approved and signed.

Tomia Lowe Treasurer

Eloise Dowell
Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 6,

19⁸⁶

The Union County Budget Commission met with Dale Teeters from Teeter's Consulting Co. to hold the 1987 Budget Hearings. Tomia Lowe, Treasurer, John Heinkel, Assistant Proscutor and EloiseDowell, Auditor were present.

Richwood Corporation They voted on a 1.8 mill new levy in May for their General Fund. Needs to check about voting on a levy to replace the 3.50 mill levy that expired in 1985. Suggested to use $\frac{1}{2}$ of the 1986 revenue for the 1987 revenue in Revenue Sharing. Everything else seem in order.

Unionville Center Did Not budget for Street Lighting. Planning to vote on a 2.50 mill levy in November for General Fund. Needs Addition \$2,000. if levy is defeated. Did not show any Revenue Sharing. Suggested to use $\frac{1}{2}$ of the amount estimated for 1986. Everything else seemed in order.

Milford Center Police Protection contract with the sheriff. Everything seemed in order.

Magnetic Springs No one appeared for the hearing. Stated on the budget they are going to vote on a Levy. May be renewal of the 5.00 mill which expires in 1986. Budget seemed in order.

Marysville LIBrary Requesting \$50,000 more revenue for 1987. Salary increase is due to the extended hours. Increase in utilities and other expenses due to moving into new building. Everything seemed in order.

Richwood North Union Library Large increase in salaries. State they are planning to hire one and maybe two new persons. Expenditures only increased \$2,000. Commission suggested they establish a Building Fund so if joining property is sold, they will have some money to purchase. Everything seemed in order.

Plain CityLibrary They have received an Expendible Trust. Requested approximately \$6,000 addition money. Increase in salaries due to added a Children's Library.

Allen Township Requested increase of .10 mill inside for General Fund and a decrease in Road and Bridge of .10 Inside millage. Thus making General Fund Inside .50 and Road & Bridge .40. Approved by the commission. Everything seemed in order.

Claibourne Township General Fund revenue a little high. Fire Contract expenditure may appear in the Cemetery Fund. Everything else in order.

Darby Township Renewal of Fire Levy 1.70 will be voted on. Will request a decrease in the General Fund Inside Millage of .20 Showed no receipts in Revenue Sharing. Commission suggested they use $\frac{1}{2}$ of the 1986 estimated amount. Everything else seemed in order.

Jackson Township They stated they may request additional inside millage for their General Fund to be used for Cemetery. Will notify Auditor of their decision. Revenue Sharing revenue may be high if any is received at all. Should show \$1,000 - \$1,500 revenue for 1987.

Dover Township Shows no revenue in Revenue Sharing Fund. Suggested they use $\frac{1}{2}$ fo the 1986 estimated amount. Everything else seemed in order.

Leesburg Township Suggested that the 1987 Revenue Sharing revenue use $\frac{1}{2}$ of the 1986 estimated amount. Fire Contracts is not shown in 1986.

Liberty Township Will need to certify Raymond and Peoria Lighting Assessment Plan to vote on Levy for New Emergency Vehicle Chasie. Suggested they use $\frac{1}{2}$ of 1986 estimated revenue for 1987 Revenue Sharing.

Jerome Township Plan to renew Fire and Emergency Levy in November. Revenue Sharing revenue was suggested to be $\frac{1}{2}$ for 1986 estimated amount. Everything else seemed in order.

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Cois., O. Form No. 1097

Held

Budget Hearing Continued 8/6/1986

Paris Township Plan to vote on renewal of .50 Fire Levy in November Suggested Revenue Sharing Revenue for 1987 be 1/2 of estimated amount in 1986. Everything else seemed in order.

Taylor Township General Fund Revenue \$6,000 to high. Plans to renew Fire Levy in November. Needs to certify Lighting Assessment. Everything else seemed in order.

Washington Township Revenue Sharing should be reduced to 1/2 of 1986 amount. Everything else seemed in order.

York Township Requested reduction of Road and Bridge Inside Millage of .70 leaving .10 millage. Increase of General Fund Inside Millage of .70 leaving 1.30 millages. The plan to place 1. mill levy on ballot in November plus a renewal of .80 Fire Levy. Everything seemed in order.

+50
General Fund
inside
Millage
E.D.
10-31-86

Union Township Request to add .20 inside millage to General Fund and .20 (Township only) inside Millage to Road and Bridge. Fire Contract is lower in 1987 than 1986. Revenue Sharing Receipts should be 1/2 of 1986 estimated amount. They will send letter to auditor requesting the changes in the inside millage for the General and Road and Bridge Fund.

Millcreek Township Revenue Sharing Revenue for 1987 is suggested by the commission to be 1/2 of 1986 estimated amount. Everything else seemed in order.

County Budget seemed to be in order.

City of Marysville No one present. Everything seemed in order. Rates to stay the same.

Meeting Adjourned

Tomia Lowe, Treasurer

John Heinkel Asst. Pros

Eloise Dowell

Eloise Dowell Auditor

August 11, 1986

The Budget Commission met to review the amended certificate of Marysville Public Library. It was approved and signed.

Eloise Dowell

August 22, 1986

The Budget Commission met to review the Amended Certificate of the county. It was approved and signed.

Eloise Dowell

Tomia Lowe, Treasure

Eloise Dowell, Auditor

August 25, 1986

The Budget Commission met to review the amended certificate of the Village of Richwood. It was approved and signed.

Eloise Dowell

Tomia Lowe, Treasurer

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Col., O. Form No. 1097

Held

August 29 19 86

The Budget Commission met to review the amended certificate of Fairbanks S.D. It was approved and signed.

Eloise Dowell
Eloise Dowell, Auditor

Larry Schneider
Larry Schneider, Pros. Atty.

September 1, 1986

The Budget Commission met to review an amended certificate for North Union S.D. It was approved and signed

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

Sept 13, 1986

The Budget Commission met to review an amended certificate of the County. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

September 22, 1986

The Budget Commission met to review an amended certificate of the North Union S. D. It was approved and signed.

Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell Auditor

The Union County Budget Commission met December 23 1986 to review the budgets of the 3 libraries. Allowing for a 10% increase in expenditure over the 1986 and taking in consideration the carry over balances, It was decided that the following is the needs leaving a 0 balance and the end of 1987.

Marysville Public Library	\$140,000.	
Richwood Public Library	102,000	
Plain City Public Library	41,000	(Their total was \$92,000 of which Madison allocated App. \$51,000)
Total	\$283,000.	

The estimated amount of revenue certified by the State Department of Taxation for 1987 is approximately \$363,000. This leaves \$80,000 over the \$283,000.

Larry moved that we allow Marysville Public Library \$140,000 plus \$40,000=\$180,000 49.6%
 Plain City Public Library 41,000 plus \$20,000=\$61,000 16.8%
 Richwood Public Library 102,000 plus \$20,000=\$122,000 33.6%

Tomia second the motion. Motion carried. Meeting adjourned.

Tomia Lowe
Tomia Lowe, Treasurer

Larry Schneider
Larry Schneider, Pros. Atty.

Eloise Dowell
Eloise Dowell, Auditor

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Meeting

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National Graphics Corp., Cols., O. Form No. 1097

Held

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February 19, 1993

THE UNION COUNTY BUDGET COMMISSION MET AND HELD HEARING FOR THE SCHOOL'S 1993-94 BUDGET. MEMBERS PRESENT WERE LARRY SCHEIDNER, PROS. TOMIA LOWE, TREAS. AND ELOISE DOWELL, AUDITOR ALSO JEFF TEEPERS REP. OF TEETER'S CONSULTING SERVICES.

MARYSVILLE E.V.S.D. WANDA KUNCE, CLK/TREAS AND JERRY STACKHOUSE, SUPT WERE PRESENT. THE EAST ELEMENTARY SCHOOL BOND ISSUE WILL NEED \$106,000. HIGH SCHOOL BOND ISSUE WILL NEED ABOUT THE SAME AMOUNT AS THE PREVIOUS YEAR. LIBRARY BOND ISSUE WILL NEED THE SAME AS PREVIOUS YEAR. EVERYTHING SEEMS OK.

FAIRBANKS SCHOOL DISTRICT. JIM ROWAN CLK/TREAS PRESENT. WILL BE VOTING FOR ADDITIONAL OPERATING LEVY IN AUGUST NOVEMBER. GOING TO VOTE ON PERMENANT IMPROVEMENT LEVY 1.50 MILLS IN MAY PRIMARY. BOND 3.00 MILLS SHOULD BE LEVIED 1993 FOUNDATION MONEY ABOUT THE SAME. EVERYTHING SEEMS OK

NORTH UNION SCHOOL DISTRICT CHRISTINE BLUE PRESENT. PLAN TO VOTE IN MAY PRIMARY FOR RENEWAL OF \$210,000 EMERGENCY LEVY 3.34 MILLS. EVERYTHING SEEMS OK. THE REQUEST WAS MADE TO USE 2.50 MILLS AS INSIDE UNVOTED DEBT FUND.

May 7, 1993

THE UNION COUNTY BUDGET COMMISSION MET WITH THE HEALTH DISTRICT TO HOLD A HEARING ON THE 1994 HEALTH DISTRICT'S BUDGETS. THE MEMBERS PRESENT WERE TOMIA LOWE, TREAS. ELOISE DOWELL, AUDITOR RICK RODGERS, ASSISTANT PROSECUTOR. REPRESENTING THE HEALTH DISTRICT WAS FRANCES VEVERKA, HEALTH COMMISSIONER, SHERRY EACHES AND SCOTT MOLINEAX, ADM.

AFTER REVIEWING AND DISCUSSING THE BUDGETS FOR HEALTH DISTRICT, TRAILER PARK, LITTER CONTROL AND RECYCLING, PHS GRANT, SOLID WASTE, FOOD SERVICE, POOL, WATER SYSTEMS, ELOISE DOWELL MOVED THAT THE BUDGETS BE ACCEPTED AND APPROVED AS FILED AND THAT IF THE .50 REPLACEMENT LEVY IS DEFEATED BY VOTERS, ON NOVEMBER 2, 1993 THEY COLLECT FROM THE TOWNSHIPS AND MUNICIPAL CORPORATION \$172,758. BASED ON 1992 ADJUSTED VALUATION. TOMIA LOWE, SECOND THE MOTION VOTE- TOMIA LOWE, YEA - RICK RODGERS, YEA AND ELOISE DOWELL, YEA.

MEETING ADJOURNED

Minutes of

Meeting

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National Graphics Corp., Col., O. Form No. 1097

Held

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¹⁹⁹⁴
THE ~~1993~~ BUDGET HEARING WERE HELD AUGUST 4, 1993 IN THE UNION COUNTY COMMISSIONERS' HEARING ROOM. THE DISTRIBUTION OF THE 1994 LOCAL GOVERNMENT AND THE LOCAL GOVERNMENT ASSISTANCE REVENUE WAS DISCUSSED. ELOISE DOWELL MOVED THAT IT BE DISTRIBUTED BASED ON POPULATION, THE SAME WAY IN HAVE BEEN DONE IN THE PAST. TOMIA LOWE SECONDED THE MOTION. VOTE- TOMIA LOWE, TREASURER, YEA- LARRY SCHNIEDERER, PROSECUTOR, YEA-ELOISE DOWELL, AUDITOR, YEA

THE UNION COUNTY COMMISSIONERS AND CLERK, JOY GROAT, MET TO REVIEW THE COUNTY'S 1994 BUDGET. THE BUDGET REFLECTS A LARGE NEGATIVE BALANCE IN THE GENERAL FUND. EVERYTHING ELSE SEEMS OK.

ALLEN TWO. THEIR BUDGET REFLECTS A LARGE BALANCE IN GENERAL FUND. THEY ARE BUILDING A COMMUNITY BLDG. COSTING ABOUT \$300,000., WHICH WAS NOT SHOWN IN THE BUDGET. EVERYTHING ELSE SEEMS OK. THE CLK/TREAS, REQUESTED THE AMOUNT FOR THE HEALTH DISTRICT (PROVIDING THEIR LEVY FAILS) BE BE DEDUCTED FORM THE 1994 TAXES BE TAKEN OUT OF THE OCTOBER SETTLEMENT, NOT JUST THE REAL TAX SETTLEMENTS. ELOISE DOWELL STATED THAT SHE WOULD CHECK THE LAW, BUT THOUGHT IT MUST BE TAKEN OUT OF THE FEBRUARY AND AUGUST SETTLEMENT.

CLAIBOURNE TOWNSHIP ALL TRUSTEES AND CLERK WERE PRESENT. COST OF HEALTH ASSESSMENT AMOUNT \$3,900. THE ASSESSMENT WILL BE DEDUCTED IF THE HEALTH LEVY FAILS IN THE NOVEMBER ELECTION '93. EVERYTHING SEEM O.K. A RENEWAL 2.00 MILL FIRE LEVY IS TO BE VOTED ON NOVEMBER '93 ELECTION.

DARBY TOWNSHIP BETTY LOU NICOL, WALTER BURNS, AND CLERK JUDITH SCHEIDERER WAS PRESENT. A REQUEST TO MOVE INSIDE MILLAGE FROM RD AND BRIDGE TO GENERAL FUND WAS MADE. THE REQUEST COULD NOT BE GRANTED SINCE DISTRICT 9 (UNIONVILLE CENTER) WAS AT 10.00 MILLS. THE RATE WILL REMAIN THE SAME FOR 1993.

DOVER TOWNSHIP ALL TRUSTEES AND CLERK WAS PRESENT. THE DOVER LIGHTING ASSESSMENT WILL NOT BE ASSESSED IN 1993 COLLECTED IN 1994. EVERYTHING SEEMS O.K, EXCEPT THE DEBT HISTORY NEEDS TO BE COMPLETED. A LETTER WILL BE SENT TO AUDITOR TO BE PUT ON FILE. RATES WILL REMAIN THE SAME .

JACKSON TOWNSHIP ALL TRUSTEES AND CLERK. LINDA MC NAMEE WERE PRESENT. .75 MILL FIRE LEVY IS TO BE VOTED ON IN NOVEMBER, 1993. ALL OTHER RATES WILL REMAIN THE SAME.

JEROME TOWNHIP CLERK JOHN WOERNER AND ONE TRUSTEE WAS PRESENT. RATES REMAIN THE SAME. EVERYTHING ELSE SEEMS TO BE O.K.

LEESBURG TOWNSHIP MERLE ROBINS AND RUSSELL LOWE (TRUSTEES) WERE PRESENT. BUDGET SEEMS O.K. ASSESSMENT THAT MAY BE CERTIFIED BY THE HEALTH DEPARTMENT WAS NOT SHOWN ON THE BUDGET.

LIBERTY TOWNSHIP TRUSTEES AND CLERK, EDWARD HERRIOTT WAS PRESENT. RATES STAY THE SAME. LARGE BALANCE IN THE GENERAL FUND. STATES THEY PLAN TO BUILD A COMMUNITY BLDG. BOARD SUGGESTED THEY PUT SOME OF THE GENERAL FUNDS BALANCE INTO A BUILDING FUND. LIGHT ASSESSMENT FOR PEORIA AND RAYMOND WILL REMAIN THE SAME.

MILLCREEK TOWNSHIP ALL TRUSTEES AND CLERK JOYCE BEAVER WERE PRESENT. REPLACEMENT OF FIRE LEVY IS TO BE VOTED ON IN NOVEMBER, 1993 ELECTION. THE TOWNSHIP REQUESTED THE .70 INSIDE MILLAGE BE ALLOWED. THEY WILL SEND A COPY OF THE RESOLUTION. EVERYTHING SEEMS O .K.

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PARIS TOWNSHIP JOHN ANSON, DON LOWE, TRUSTEES AND CLERK KRISTI ROWLAND, PRESENT. RATES WILL STAY THE SAME, EVERYTHING SEEM IN ORDER.

TAYLOR TOWNSHIP MR. STEEL, MR. ENGLE AND CLERK MR HALL WERE PRESENT. IF HEALTH LEVY PASSES IN NOVEMBER, '93 RATES WILL REMAIN THE SAME. IF HEALTH LEVY FAILS, THE TRUSTEES REQUESTED THE .20 INSIDE MILLAGE TO ADDED TO THE PRESENT INSIDE GENERAL FUND TAX RATE. A COPY OF THE RESOLUTION WILL BE RECEIVED BY THE AUDITOR. EVERYTHING SEEMS OK

UNION TOWNSHIP 2 TRUSTEES AND CLERK LIBBIE JOHNSON WERE PRESENT. THE .70 AND .30 CEMETERY LEVY WILL BE VOTED ON NOVEMBER '93. THE FIRE HOUSE BOND WILL BE THE SAME FOR 1993. IS TO BRING ABOUT THE SAME AMOUNT. EVERYTHING SEEMS OK.

WASHINGTON TOWNSHIP GEROLD COOLEY TRUSTEE AND CLERK ECHO BAKER WERE PRESENT. ESTATE TAX REVENUE SHOULD BE REDUCED TO \$5,000 FOR 1994. EVERYTHING ELSE SEEMS OK.

YORK TOWNSHIP JOHN OATES TRUSTEE AND STEVE GOODWIN, CLERK WERE PRESENT. EVERYTHING SEEMS OK

RICHWOOD CORPORATION. PAULA ROLLER CLERK, PRESENT. BUDGET SEEMS IN ORDER, EXCEPT THE UNENCUMBERED BALANCE 12/31/93 MAY NOT BE CORRECT. THE MAS DEPT OF STATE AUDITOR'S OFFICE IS TRYING TO PUT THE BOOKS ORDER.

MAGNETIC SPRINGS

NO ON PRESENT. THE COMMISSION REVIEWED THE BUDGET AND IT SEEMED IN ORDER, EXCEPT THE 10.00 MILLS LEVY THAT WAS VOTED ON AND PASSED IN MAY '93 ELECTION WAS NOT SHOWN ON THE BUDGET.

MARYSVILLE CORPORATION IVAN SCHROCK, FINANCE DIRECTOR PRESENT. LOCAL GOVERNMENT REVENUE REPRESENT THE AMOUNT FROM THE COUNTY'S DISTRIBUTION.

BOND FUND EXPENDITURE FOR 1994 IS \$39,187.50. \$31,194.12 IN THE AMOUNT MR. SCHROCK REQEUSTD TO BE LEVIED FOR THE SWIMMING POOL DEBT(DUE TO CARRY-OVER). BUDGET SEEMS IN ORDER.

MLFORD CENTER CORPORATION. ROSELLA JORDON, PRESENT. THE BALANCE OF THE GENERAL FUND FOR 1993 AND 1994 DOES NOT INCLUDE THE \$25,000. PLUS INTEREST. IT SHOULD BE SHOWN AS UNENCUMBERED BALANCE. RATES BE THE SAME. BUDGET SEEMS OK

MARYSVILLE Library SPENDING REDUCTION (REDUCE HOURS 25% VIDEO DEPT CUT, CUT IN SALARY. HOURS SUNDAY AND FRIDAY NIGHT REDUCED. REDUCE SALARIES AND FRINGES ABOUT \$20,000. BUDGET SEEM OK.

RICHWOOD PUBLIC LIBRARY, RUTH ROBINSON TREASURER AND JUDY LAWLER PRESENT, BUDGET SEEMS TO BE IN ORDER.

THE UNION COUNTY BUDGET COMMISSION RECOGNIZED THE FILING OF THE CITY OF DUBLIN'S 1994 BUDGET, AND CHOOSE NOT TO ACT ON IT DUE TO THE FACT THE CITY IS OUT OF THE BOARDS JURISDICTION.

BUDGET HEARINGS COMPLETED MEMBERS ADJOURNED. THOSE PRESENT WERE TOMIA LOWE, TREASURER, TAMARA K. LOWE, TREASURER ELECT, LARRY SCHNEIDERER PROSECUTOR, MARY SNIDER, CO-CHIEF DEPUTY AUDITOR ELOISE DOWELL, AUDITOR AND JEFF TEETERS, CONSULTANT. (TEETERS CONSULTING AND SERVICES)

THE PLAIN CITY LIBRARY MET WITH THE UNION COUNTY BUDGET COMMISSION SEPTEMBER 8, 1993. REBECCA PEARSON, TREASURER PRESENT. THERE IS FOR 1994 \$50,000 OTHER CONTRACT PAGE 6. FOR AUTOMATION AND ARCHITECT FEES. BUDGET SEEMS OK WILL START NEW BUILDING (ADDITION) AS SOON AS ALL LEGAL STEPS ARE TAKEN. WAITING ON ago OPTION FOR NECESSITY OF BIDDING FOR ARCHITECT WORK.

Held

19

THE UNION COUNTY BUDGET COMMISSION MET 12/16/93 TO MAKE A DECISION ON THE DISTRIBUTION OF THE 1994 LIBRARY LOCAL GOVERNMENT SUPPORT FUNDS. THE ESTIMATED AMOUNT CERTIFIED BY THE STATE DEPARTMENT OF TAXATION FOR 1994 IS \$725,000.

AFTER REVIEWING THE REQUEST IN THE 1994 BUDGET OF THE 3 LIBRARIES AND THE REVISED CARRY OVER FOR 1/1/94, LARRY SCHNEIDERER, PROSECUTOR MOVED TO DISTRIBUTE THE ESTIMATED \$725,000 - MARYSVILLE SCHOOL DISTRICT PUBLIC LIBRARY \$405,500 - 55.93 % - RICHWOOD NORTH UNION PUBIC LIBRARY \$190,000 - 26.21% - PLAIN CITY PUBLIC LIBRARY \$129,500- 17.86%. TAMARA K. LOWE, TREASURER SECONDED THE MOTION. VOTE LARRY SCHNEIDER, PROSECUTOR YEA - TAMARA K LOWE, TREASURER YEA - ELOISE DOWELL, AUDITOR YEA. MEETING ADJOURNED

Held

19

August 3, 1994

The Budget Commission met to discuss the 1995 Distribution of the Local Government and Local Government Revenue Assistance.

The members present for the discussion and the 1995 Budget Hearings of various subdivisions were: Tamara Lowe, Treasurer - Rick Rodgers, Assistant Prosecutor and Eloise Dowell Auditor.

Eloise Dowell moved to distribute the 1995 Local Government and Local Government Revenue Assistance Revenue in the same manner as it has been done in the past, by population, based on the most recent census(1990). Tamara Lowe seconded the motion. Vote: Tamara Lowe, yea-Rick Rodgers yea-Eloise Dowell, yea.

RECORD OF PROCEEDINGS

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Minutes of

Meeting

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National Graphics Corp., Cols., O. Form No. 1097

Held UNION COUNTY BUDGET COMMISSION HELD HEARING FOR SCHOOL 2/8/ 19 94
1994-95 BUDGETS

NORTH UNION SCHOOL, CHRISTINE BLUE, CLK/TREAS PRESENT. SCHOOL FOUNDATION SEEMS TO BE CORRECT BUDGETS REFLECT THE ANTICIPATION OF THE EMERGENCY LEVY BEING RENEWED IN THE MAY PRIMARY. EVERY THING SEEMS TO BE INORDER.

FAIRBANKS SCHOOL NO ONE APPEARED. DEBT RATE SOULD STAY ABOUT THE SAME NEEDS \$180,197 EVERYTHING SEEMS TO BE INORDER.

MARYSVILLE E.V.S.D. WANDA KUNCE CLK/TREAS AND JERRY STACKHOUSE WERE PRESENT BUDGET REFLECTS THE ANTICIPATION OF THE 6.56 MILL LEVY BEING RENEWED. FOUNDATION REVENUE AT PRESENT TIME SEEMS CORRECT. EDGEWOOD BOND ISSUE, AUDITOR IS TO CHECK WITH WANDA IN SEPTEMBER AS TO WHAT IS NEEDED, IF ANY. HIGH SCHOOL BOND issue will need approximately 41,390,000 FOR CALENDAR YEAR 1995 LIBRARY BOND ISSUE NEEDS APPROXIMATELY \$153,000 in 1995. EVERYTHING SEEMS O K EXCEPT EDGEWOOD DEBT IN1994

The Union County Budget Commission met May 24 1994 with the Frances Veverka, Health Commissioner, Sherry Eaches, Employee. Members of Budget Commission present were Tamara Lowe, Treasurer-Rick Rodgers, Assistant Prosecurator and Eloise Dowell, Auditor.

The board reviewed the Health District's 1995 Budget. After lengthly discussion of the budgets, Eloise Dowell moved to approve the 1995 Budgets, but in the future years, they will require a report of the Health Fund (only) reflecting the breakdown of expenditures by accounts shown on the spreadsheets of their (Health Dept) Accounting System. Rick Rodgers seconded the motion. Vote Tamara Lowe, yea-Rick Rodgers, yea-Eloise Dowell, yea.

Meeting adjourned

August 3, 1994

The Budget Commission met to discuss the 1995 Distribution of the Local Government and Local Government Revenue Assistance.

The members present fot the discussion and the 1995 Budget Hearings of various subdivisions were: Tamara Lowe, Treasure - Rick Rodgers. Assistant Prosecurator and Eloise Dowell Auditor.

Eloise Dowell moved to distribute the 1995 Local Government and Local Government REvenue Assistance Revenue in the same manner as it has been done in the past, by population , based on the most recent census(1990). Tamara Lowe seconded the motion. Vote: Tamara Lowe, yea-Rick Rodgers yea-Eloise Dowell, yea.

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THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING Village of Richwood WERE _____
Paula Rollins Clerk
Senor

REMARKS General fd 12-31-94 Balance should show a negative balance because Advance from other fund(s) was shown as revenue. Village has been sued by an employee. NO amount for settlement or Courts request was reflected in Budget. Why put a fighting Assessment on 1994 Tax duplicate. Rates remain the same.

PERSONS REPRESENTING Village of Magnetic Springs WERE _____
Charles Conner Member of Council

REMARKS Jan 7 Revenue appears to be low. Should reflect \$18532. Rates remain the same.

PERSONS REPRESENTING Milford Center, Village of WERE _____
No one appeared.

REMARKS Tax Revenue seems high if R/B Homestead is listed in Property Tax Allocation. Home's General & Street Improvements reflect amounts deducted and invested ^{in the year} If that is the case, the Balance should be shown on the Subjecting of Total Resources Available including money invested.

PERSONS REPRESENTING Township of Dover WERE _____
Wallace Snyder Clerk - Trustees Wade Dively Barry Moffet, Russell Conklin

REMARKS Budget reflects 19000 Interest - should be 1900 Tax Revenue is shown at 100% and 95%. Fighting Assessment and Burton Meadows (Hill View) Assessment remain same as 1993 Burton Meadows (Hill View) did not show on Land Record Rates remain the same



THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING Aller Township WERE _____
Nancy Kovacs, Clerk/Treas.

REMARKS Plan to Vote on Renewal of 4.00 Fire Levy in 1994
General Election Road and Bridge Tax Revenue for 1994 &
1995. Amount should be reduced to approximately
13.328 for 1994 and 1995.

PERSONS REPRESENTING Township of Palmyra WERE _____
Deane Stelling, Clerk - Trustee Susan Croft, John J Wiley,
Robert Harbo.

REMARKS Tax Revenue for General Fund seems high. Budget
reflects 5800. should reflect approximately 300.
Rates same - Everything else seem OK.

PERSONS REPRESENTING Harley Township WERE _____
Judith Scheiderer, Clerk - Trustee Roger Havenport,
Betty Lou Nicol, Emerson Boeger.

REMARKS Emergency is an old fund, they should spend the fund.
Budget seems in order. Rate should reflect 170 fire millage
as a replacement. Voted on May '94. Betty Lou Nicol moved. to not
destroy any records at the present time. Seconded by Roger. Vote all yes.

PERSONS REPRESENTING Jackson Township WERE David
Ehret - George B. Beckley - Larry Anderson - Linda M. Namee

REMARKS Plan to have Fire Levy .50 & 1.00 voted on as a Renewal
November '94 - Noalubriand Tax Revenue - Everything else seems OK.
David Ehret moved that no records would be destroyed or
removed at this time Larry Anderson seconded the motion
Vote all yes.

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THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING Jerome Township WERE
John Woerner, Clerk - Douglas Weapley, Justice

REMARKS There may be a .40 mill Levy (General Operating)
placed on November '94 Ballot - Fire Dept Mount
seems O.K. Everything seems in order.

PERSONS REPRESENTING Leesburg Township WERE Merle
Robinson - William Lowry - Jeff Robinson

REMARKS The Road & Bridge Levy Millage will not be
levied on 1994 Replicate - Local Government on line
below when it should be - Fire Levy Tax Revenue should
be approximately \$41042 - Budget Reflects \$16548.
Everything else seems O.K.

PERSONS REPRESENTING Liberty Township WERE Lam Jones
Jim Droghda - Edward Paul Herrcott

REMARKS Fire Levy for Equipment has expired - on 1993 Replicate
Everything else seems O.K.

PERSONS REPRESENTING Millcreek Township WERE
Bob Evans - Carmel Murray - Joyce Beaver

REMARKS Budget reflects Tax Revenue Low - They
plan on building a Community Bldg. this year

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THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING Paris Township WERE Ronald
Lowe - Steve Westlake - Louise Wilson - Kristy Rowland

REMARKS General Tax Revenue for 1994 & 1995 is high Budget
reflects \$73023 should be approximately \$6878

PERSONS REPRESENTING Taylor Township WERE Ronald
Steele - Hugh Sheen - Jack Engle - David Wall

REMARKS Budget seems in order - Lighting Assessment
for Broadway will be certified -
Ron Steele made a motion to not destroy and records
at present time - Jack Engle second the motion all voted yes

PERSONS REPRESENTING Union Township WERE Paul
Nicol - Richard Scheidner - Libbee Johnson

REMARKS Orchard Lighting Assessment will be certified with
an increase in the charges -
1993 - Cemetery Id \$12,000 shown as other expenses should be
shown as Capital Improvement Tax Levy will be vote
on November '94 either as a Revenue or Replacement

PERSONS REPRESENTING Washington Township WERE
Echo Baber, Clerk

REMARKS Inheritance Tax Revenue should be reduced,
to \$600 for 1995. Tax Revenue a little high
Everything else seem OK.

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THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING York Township WERE John
Dats - Donald Mathys - Steve Goodwin

REMARKS Tax Revenues reflect 100% not 75%
Everything else OK

PERSONS REPRESENTING Union County WERE Mark
Grwin - Jim Westfall - Jerry Cameron - Rebecca
Roush

REMARKS Everything seemed in order

PERSONS REPRESENTING Marysville Public Library WERE
John Schritmatter

REMARKS Salaries reduced in 1994 - Books reduced in 1993 due to
reduction in Revenue - Equipment increased in 1994-95. Wish
to purchase Computer Equipment - Memory etc - New Building
need to move money to Bldg. It would be to move 25,000 each
year - Would like to have security books - could not be later

(Continued)

PERSONS REPRESENTING Marysville Public Library WERE
and without checking them out approximate cost
110,000 - 115,000

REMARKS

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THE UNION COUNTY BUDGET COMMISSION HELD BUDGET HEARING FOR ALL TOWNSHIPS, VILLAGES, CITY, AND LIBRARIES ON THE 1995 BUDGETS AUGUST 3, 1994 IN THE COMMISSIONERS HEARING ROOM IN THE COUNTY OFFICE BUILDING.

MEMBERS PRESENT WERE

PERSONS REPRESENTING Richwood Union Public Library WERE Ruth Roberson

REMARKS Budget seems in order - Are not planning on doing in Remodeling or construction in 1995

PERSONS REPRESENTING Plain City Public Library WERE Rebecca Pearson & Mrs. Wilson

REMARKS Have purchased land for parking lot - Old Building torn down - Cost to pave \$40,000 approximately - Paid \$100,000 for land - Paid \$50,000 on building - \$50,000 on new lot - Plan to start construction of building October '94 approximately cost \$500,000. Target Budget for Oct 1995 \$362,000 will need of furniture & equipment - shown in budget

1995 Budget Hearings held August 23, 1994 for Unincorporated Kenton - City of M. Marietta

PERSONS REPRESENTING Village of Unincorporated Kenton WERE Audrey Hall, Clerk/Treas. Richard Schaner

REMARKS Tax Revenue for 1994 & 95 a little high. Rates will remain the same - Have not joined the Pleasant Valley Joint District yet waiting on a A&D Opinion -

PERSONS REPRESENTING City of Marietta WERE Ivan Schobert Finance Director

REMARKS Cemetery Fund and Pool Fund - will be included in the General Fund for 1995 and future years - will need \$357,750 for 1995 - Everything else seems in order.

RECORD OF PROCEEDINGS

Minutes of

UNION COUNTY BUDGET COMMISSION

Meeting

national graphics

National Graphics Corp., Col., O. Form No. 1097

Held

December 20

19 94

Member Present: Larry Schneider, Prosecutor-Tamara Lowe, Treasurer-Eloise Dowell Auditor and Mary Snider Auditor-Elect.

The Budget Commission met to discuss and decide on the distribution of the 1995 Library Local Government support fund. After reviewing the budget request, checking with Mr. Stritmatter, Clerk of Marysville Library and Mr. Chris Wirschmidt, Board Member of Plain City Library, reviewing all library's actual expenditure-revenue for the first 11 months of 1994 and December's estimated amounts, Mr. Schneider moved to allow Marysville Public Library 53.1%, approximately \$431,452 - Richwood North Union Public Library 28.4%, approximately \$230,000. and Plain City 18.5%, approximately \$140,000. The motion was seconded by Tamara Lowe. Vote Mr. Schneider, Yea-Mrs. Lowe, Yes-Mrs. Dowell, Yea. (The estimated revenue was based on the amount of \$811,452, whis is the amount certified by the State Department of Taxation July 15, 1994. Plain City Public Library will receive \$139,552. from Madison County per phone conversation with Max Weimer, Madison County Auditor December 20, 1994. Meeting adjourned

Held FEBRUARY

9

19 95

MEMBERS PRESENT FOR THE FOLLOWING MEETINGS : TAMARA LOWE, TREASURER; ELOISE DOWELL, AUDITOR; RICK ROGERS, representing COUNTY PROSECUTOR; AND GUEST MARY SINDER AUDITOR-ELECT AND JEFF TEETERS OF TEETERS CONSULTING SERVICES

FAIRBANKS LOCAL SCHOOL DISTRICT REPRESENTED BY ROBERT E ADELSBERGER, TREASURER. BUDGET SHOWS A 35,000 DEFICIT AT HE JUNE 30, YEAR END IN THE GENERAL FUND. A \$640,000 EMERGENCY LEVY WAS DEFEATED IN FEBRUARY AND WILL BE PLACED ON THE MAY 1995 BALLOT. THEIR BOARD MAY BORROW ON COLLECTIONS TO COME IN JUNE - APPLICATION WAS PREVIOUSLY MADE AND IS GOOD FOR ONE YEAR. SPENDING RESERVE NOTED AT \$121,000. EVERYTHING IN ORDER.

NORTH UNION LOCAL SCHOOL DISTRICT BEING REPRESENTED BY JAMES WRIGHT INTERIM SUPERINTENDENT, AND CHRISTINE A BLUE, TREASURER. BUDGET SHOWS A PROJECTED DEFECIT OF 548,040. THEIR BOARD WILL ASK FOR AN ADDITIONAL EMERGENCY LEVY TO COVER THE DEFICIT ON THE AUGUST OR NOVEMBER ELECTION BALLOTS. AUDITOR TO REVIEW AMOUNT NEEDED FOR THE INSIDE DEBT MILLAGE AFTER RE-APPRAISAL VALUES ESTABLISHED. EVERYTHING IN ORDER.

MARYSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT REPRESENTED BY JERRY STACKHOUSE, SUPERINTENDENT. THEIR BOARD IS PROPOSING TO PLACE A RENEWALBE BOND ISSUE ON THE MAY BALLOT WITH PROCEEDS UP TO \$ 7.8 MILLION WHICH WOULD INCLUDE ALL PREVIOUS VOTED DEBT EXCEPTING MARYSVILLE PUBLIC LIBRARY. THEY WOULD NEED TO CERTIFY THEIR NEED EACH YEAR TO THE COUNTY AUDITOR. EVERYTHING IN ORDER.

DISCUSSION WAS HELD WITH EACH AND EVERY SCHOOL DISTRICT ABOUT THE POSSIBLE PUBLIC UTILITY VALUATIONS CHANGING FROM AN 88% TAXABLE VALUATION TO A 25% TAXABLE VALUATION. ALSO STRESSED UTILITIES ARE PAYING THEIR 1994 TAXES UNDER PROTEST WHICH COULD PRODUCE REFUNDS WITH 9% INTEREST. THIS IS DUE TO A SUPREME COURT CASE WON BY MCI TELECOMMUNICATION. MEETING ADJORNED.

RECORD OF PROCEEDINGS

Minutes of

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

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See Page 97A

RECORD OF PROCEEDINGS

Minutes of Union County Board of Revision

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

May 16, 1982 19

The Board of Revision met to Review the Remitters #'s 884 thru 942 (excepting 930-931 -933-934-937-939-940-941-942)and Addition #'2 1108 thru 1165 (excepting 1122-1123-1126-thru 1132-1138-1146-1147-1152-1153-1154-11590 The board approved the issuing of the additions and remitters.

Tomia Lowe Tomia Lowe
Eloise Dowell

July 16, 1982

The Board of Revision met to review the Remitters # 943 thru 1035,(excepting 950-954-955-956-1024-1026-1033) and Additions # 1166 thru 1193. The board approved the issuing of the remitters.

Tomia Lowe Tomia Lowe
Eloise Dowell

August 24, 1982

The Board of Revision met to review the 1982 Real Estate Abstract. Glenn Irwin moved to accept the values that were on the abstract and to have the 1982 rates applied and the taxes levied. Tomia Lowe, seconded the motion. All voted for the motion.

Glenn Irwin, Commissioner
Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell, Auditor

January 3, 1983

The Union County Board of Revision met January 3, 1983 to appoint a chairman of the board. Max Robinson moved to have Eloise Dowell, Auditor the Chairman of the 1983 Board of Revision. The motion was seconded by Tomia. All voted for the motion.

Max Robinson, Commissioner
Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell, Auditor

March 24, 1983

The Board of Revision met to review the Additions # 1194 thru 1255 (excepting #'s 1211-1216-1217-1229-1230-1231-1232-1233-1234-1235-1237 thru 1243-1245-1248 thru 1250-1255) and Remitters 3's 1036 thru 1114 (excepting 1046 thru 1055- 1065 thru 1076 -1078 thru 1081) The Board approved the issuing of the Additions and remitters.

Tomia Lowe Tomia Lowe, Treasurer
Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

Minutes of

Board of Revision

Meeting



National Graphics Corp., Cols., O. Form No. 1097

Held

May 12, 1983

19

The Board of revision held a hearing on the complaint as to the valuation of Real Estate in the name of Lynn Jolliff and Bonnie Jolliff located in Washington Twp. North Union S.D. Minutes of the hearing was taken by the Court Stenog Stenographer. After the hearing the board agreed to go and review the property in question on May 16, 1983 at 1:30 P.M. Motion by Max Robinson, Commissioner to dismiss the hearing and met again after the review. Seconded by Eloise Dowell, Auditor.

Max Robinson, Cpmmissioner

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

June 6, 1983

The Board of Revision met to discuss the complaint of Lynn and Bonnie Jolliff. Max Robinson, Commissioner, moved to reduce the value to \$48,000. Seconded by Tomia Lowe, Treasurer. This would increase rate of depreciation from 5% to approximately 25%. All member voted for the motion.

Max Robinson, Commissioner

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

June 28, 1983

The following members of the Board of Revision were present:

Union County Commissioner, Max Roboinson

Union County Treasurer, Tomia Lowe

Union County Auditor and Chairman of the Bd. of Revision

It was moved by Max Robinson and seconded by Tomia Lowe (Pursuant to Code 5719.06) that the tax charges be declared uncollectible and therefore should be stricken from the records of Union County.

Addressograph Multigraph Corporation	\$ 2.82
Adkins. Dr. Larry	199.75
Cye Landy Advertising Agency, Inc.	16.59
Delaware Marysville Broadcasting	33.13
Doyle Mobile Homes of Marysville, Inc.	1,841.16
Knotty Pine Inn E.C.D.C.	4.95
Fitzpatrick, Cletis	805.84
Gaynor, Robert W.	544.96
Holloway, John E.	458.58
Hoy's Recreation, Inc.	166.21
Lorna Fashions, Inc.	129.04
Mar Comfort Insulation, Inc.	18.39
Marsh, Frank	9.04
Meehan Equipment Co.	2,333.14
Millard Hunt Co.	1,018.66
Milliken Enterprises, Inc.	631.40
Polly All Corporation	568.07
Raeuchle, William C.	90.95
Rings, Melvina	109.83
Scioto Leasing Company	211.94
Sims, Jerry	100.00
Smith, Jimmie Ronald	105.23
Smith, W. C.	24.52
Tyler, George	146.48
Welch, Kenneth	44.88
Wildermuth, J. Dale dba Wildermuth's Oliver Sales	5,470.70

Max Robinson, Commissioner

Tomia Lowe

Tomia Lowe, Treasurer

Eloise Dowell

Eloise Dowell, Auditor

Held

August 8, 19 83

In the matter of the Union County Board of Revision and 1982 Complaints as to the Assessment of Real Property being Board of Revision Nos. 2,3,&4 and Daylay Egg Farm the Complainant, represented by Roger J. Henkener, May 12, 1983 was the date scheduled for the hearings. The complainant requested the hearings be postponed. May 26, 1983 was the date rescheduled for the hearings. Again a request from the complainant was made for a postponement of the hearings. The rescheduled date was June 30, 1983. All parties were present on that date and the hearings were held. The procedures of the hearings are in a prepared transcript.

The Board was accompanied by Robert Riley and Henry Clawson, Appraisers for The Property Systems Appraisal Company on a visit to the 3 plant sites on July 7, 1983. A thorough inspection of the subject property was conducted by the group, with the assistance of Kurt Lausecker, Plant Manager and Thomas Schnipple of Schmipple Construction, Inc.


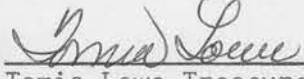
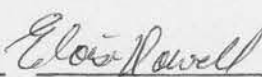
The Union County Board of Revision Met August 8, 1983 with all members present. The business of the meeting was to discuss and render a decision concerning the 3 complaints as to the Assessment of Real Property. Daylay Egg Farm being the complainant. The complaint was on the classification and the valuation of 3 tracts of land located in York Township- North Union S.D.

After discussing and reviewing the procedures of the hearings and the on site visit of the 3 plants, Mrs. Lowe moved that the classification remain commercial and the values also remain the same for 1982, which is as follows:

Board of Revision No.	Parcel Number	Land Tax Value	Building Tax Value	Total Tax Value
2	2160 3021	\$ 23,890	\$ 496,590	\$ 520,480
3	2159 3020	22,970	479,780	502,750
4	2160 3022	22,440	544,710	567,150

Mr. Robinson Seconded the motion. All voted for the motion

Mr. Robinson moved to adjourn the meeting. Seconded by Mrs. Lowe.


 Max Robinson, Commissioner
 
 Tomia Lowe Treasurer
 
 Eloise Dowell, Auditor

September 9, 1983

The Board of Revision met to review 2 Items. The Delinquent Tax of Midwest Marine & Recreation, Inc. and the Classification of Homer and June Hall Real Estate being Parcel 3579 4973.

Resolution RE; Delinquent Personal Property Taxes of Midwest Marine & Recreation, Inc.

It was moved by Max Robinson and Seconded by Tomia Lowe that Whereas \$4,578.32, Personal Property Tax was charged on the Delinquent Personal Property Duplicate of Union County and was owed by Midwest Marine & Recreation, Inc. and

Whereas, Case #18-82-CIV-121, Tomia Lowe, Treasurer of Union County, Plaintiff, vs Midwest Marine & Recreation, Inc. Defendant, came to trial July 22, 1983, before Common Pleas Judge Joseph B. Grigsby, and,

Whereas, the Court Found that the Assessment against the defendant was made according to the provisions of ORC 5711.31 and Pursuant to ORC 5719.08, the tax duplicate showing the defendant was indebted to the county was presented and thereupon the testimony was that said corporation had ceased business in 1975 and the only asset of the corporation is real estate and some small tools. The court further found the sum of \$2,500.00 is due Union County Treasurer on Personal Property Tax, including interest and penalty to date. It was therefore ordered, adjudged and decreed, the county recover from Midwest Marine & Recreation, Inc. the sum of \$2,500.00 and cost of this

RECORD OF PROCEEDINGS

Minutes of

Union County Board of Revision

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

(continued)

September 9

19 83

suit, and

Whereas, the Defendant has paid into the County Treasury the \$2,500.00

Therefore, Be It Resolved, that the Board of Revision of Union County hereby remits \$2,078.32, the difference between the \$4,578.32 charged on the Delinquent Duplicate and the \$2,500.00 ordered paid by the Court.

Max Robinson, Commissioner Tomia Lowe, Treasurer Eloise Dowell, Auditor

September 12, 1983

The Board of Revision met to review Remitter No's 1115 thru 1168, (excepting 1132 thru 1144-1157-1160 thru 1168) and Addition # 1249-1256 thru 1263. The Board approved the issuing of the remitters and additions.

Tomia Lowe, Treasurer Eloise Dowell, Auditor

Table with 4 columns: Total Tax Value, Land and Building Tax Value, and two unlabeled columns. Rows contain numerical data.

Mr. Robinson moved to adjourn the meeting. Seconded by Mrs. Dowell. Mr. Robinson seconded the motion. All voted for the motion.

Max Robinson, Commissioner Tomia Lowe, Treasurer Eloise Dowell, Auditor

September 9, 1983

The Board of Revision met to review 2 items. The defendant for of Midwest Marine & Recreation, Inc. and the Classification of House and June Hall. Real estate being Parcel 300-012.

Resolved that the amount assessed against Midwest Marine & Recreation, Inc.

It was noted by Max Robinson and seconded by Tomia Lowe that Midwest Marine & Recreation Property Tax was charged on the defendant's property located in Union County and was used by Midwest Marine & Recreation, Inc. and

Whereas, Case No. 83-114-101, Jack Lowe, Treasurer of Union County, Plaintiff vs Midwest Marine & Recreation, Inc. Defendant, came to trial July 22, 1983, before Judge James B. Grayson, Jr.

Whereas, the Court found that the assessment against the defendant was made according to the provisions of the 1975 Act and pursuant to the 1975 Act, the tax duplicate showing the defendant was identical to the county tax duplicate and therefore the defendant was not liable for the tax duplicate and should be

in 1975 and the only error of the corporation is that it was not in Union County. The Court further found the tax of \$2,500.00 is due Union County Treasurer on Personal Property Tax, including interest and penalty to date.

It was therefore ordered that the amount assessed against the defendant be remitted and the sum of \$2,078.32 and cost of this

Held

May 21, 1984

19

The Bd of Revision met to discuss the remitting of penalties and decisions on Complaints to the Valuation of Real Property.

The Motion was made by Eloise Dowell to Remit the penalty on the following parcels due to clerical errors. Ernie Seconded the motion.

Gschwend, Ron W. & Ann	Parcel 3518-16352	\$1.68
Poland, Christopher	Parcel 7032-9758	\$19.28
Mayer, Matilda	Parcel 5608-7801	\$ 2.07
BancOhio	Parcel 371-13369	
Williams, Helen C.	Parcel 9867-13838	\$44.64

Case No83-046, Robert D. & Carol A. Young 10176-14252 In the vicinity of DayLay Egg Farm. Requested 10% decrease. Ernie Bumgarner moved to reduce the property to \$40,000. Tomia Lowe seconded the motion. All voted for the motion.

Case No 83-047, Glenn W. & Judith Schultz, 8068+11221 & 8067-11220, Ernie moved to reduce the value per acre to \$1,200. Tomia Lowe Seconded. All voted in favor of the motion.

83-048, R. Wayne & Nina Wood 10036-14071 Tomia Lowe moved to reduce the value to \$57,500. and on parcel 10036-14070 reduce to \$57,500. Eloise Dowell seconded the motion. All voted for the motion.

83-049 Virgil & Patricia Hoffman 10535-14845 Tomia Lowe moved to reduce value to \$39,000. Ernie seconded. All voted for the motion.

83-050 Doris Ann Lumpkins 5379-7503 Tomia Lowe moved to reduce value to \$35,000. Ernie seconded. All voted for the motion.

83-051 Thomas W. & Darlene K Russell Error in appraisal dwelling only partially completed 1/1/83. Ernie moved to reduce the value to \$43,000. Tomia seconded. All voted for the motion.

83-052 Christopher Sobas 8552-11910 The completion of remodeling was on done. Ernie moved to reduce the value to \$50,000. Tomia seconded. All voted for the motion.

83-053 Jefferies, Harry T. Jr. 4461-6200 Ernie moved to reduce the value to \$10,000. Tomia seconded the motion. All voted for the motion.

83-054 Alcinda Smith 8434-11738 The CAUV application was filed after the tax abstract was completed so the 1st half tax was at market value but the 2nd half tax will reflect the CAUV for the year.

83-055 Charles Cross 1961-2758 Ernie moved to reduce the value to \$80,400. Tomia seconded the motion. All voted for the motion.

83-056 Ewald & Patricia Blumenschein 705-16360 Ernie moved to reduce value to \$120,000. Tomia seconded the motion. All voted for the motion.

83-057 Darby Valley Conservation Club 10349-14548 Tomia moved to reduce the value to \$500. per acre. Total value reduced to \$3,500. Eloise seconded the motion. All voted for the motion.

83-058 Morgan & Janice Hallwacks 3606-5008 Ernie moved to reduce the value to \$90,000. Tomia seconded. All voted for the motion.

83-059 George D. & Sally S. Rose 7705-10725 Ernie moved to reduce the value to \$72,000. Parcel 7706-10727 to \$13,500. Eloise seconded the motion. All voted for the motion.

83-060 John C. Yockum 10139-14199 Tomia moved to reduce the value to \$19,000. Ernie seconded the motion. All voted for the motion.

83-061 Arthur M. Suchta 11058-15956 Ernie moved to reduce the value to \$82,500. Tomia seconded the motion. All voted for the motion.

83-062 Roger Evans 2677-3718 Eloise moved to reduce the value to \$133,500. Ernie seconded the motion. All voted for the motion.

83-063 Joseph L. & Norma J. Andrews Tomia moved to reduce the value to \$45,000. Ernie seconded the motion. All voted for the motion. Parcel 179-254

RECORD OF PROCEEDINGS

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Minutes of

UNION COUNTY BOARD OF REVISION

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

June 15, 1984

19

The following decisions were made based on the hearings held June 12, 1984

Case No 83-001 Parcel 10-11 Alice L. Adams. Complainant failed to appear. Eloise Dowell moved no change in value, Ernie seconded motion.

Case No. 83-003 Parcel No. 6280-8750 Dennis E. & Patricia Murphy. Eloise moved no change in value. Ernie seconded.

Case No. 83-004 Parcel 2330-3227- Edward L. & Kay Dotson- Ernie moved to reduce the value to the range of \$95,000-\$97,000. Tomia seconded the motion.

Case No. 83-002 Board ask Mr. Riley to review the property and value. Will meet on finding at a later date.

Case No. 83-005 Parcel 8206-11439 and 8206-11440- Richard & Grace Shaw- Ernie moved and Eloise seconded to value 8206-11439 at \$5,000 and 8206-11440 at \$3,500.

83-006 Parcel 7671-27249- Howard & Mary Rockhold - Tomia Moved to value land at \$500 per acre. Ernie seconded the motion.

83-007 Parcel 11055-15952 - Paul B. & Linda M. Postle - Ernie moved to make no change in value. Eloise seconded

83-008 Parcel 4240-5901-4240-5902-4240-5903-4241-5904- Edward Howard, Ernie moved to write to State Department of Taxation for decision on quaiffing for CAUV if no application was timely filed. Go by the Decision state in the letter. (Letter received stateng they are not eligible for CAUV due to the failure to file application before deadline. Eloise seconded motion.

83-009 Parcel 10368-14571 - Dublin Woods Ltd.
Ernie Bumgarner moved to contact State Department of Taxation for ruling concerning eligiblity for CAUV when Application was not timely filed. E Decision would be made later. Eloise Dowell seconded the motion.

83-010- Daniel S. & Judy L. Bunner Parcel 1054-1521- Board ask Mr. Riley to review the property and get back with them.

83-011 Parcel 9057-12662 Arnold L. & Jessie Thomas - Tomia moved to value property from \$40,000 - \$45,000. Ernie seconded the motion.

83-012 Parcel 3276-4542 The Goodyear Tire & Rubber Company - The appeal for reduction in cost per sq ft was denied- due to the fact that the price increase corrected a previous error. Ernie moved and Eloise seconded that the value remain the same.

83-013 Parcel 11297-27252 and 11297-16472 William D. Sparrow - The board ask the auditor to contact the State Department of Taxation concerning the eligibility of the lake and surrounding land for CAUV and ask Mr. Riley to Calculate the land beyond the creek bed . Will meet later for decision.

83-014 Board is to contact Larry Schneider, Pros. Atty. be decision is made.

83-015 No decision will decide at a later date (Rescom Properties, Inc.

83-016 Robert Wren The board ask Mr. Riley to review the property and meet later.

83-017, Harry & Ercel Wren- The board ask Mr. Riley to review the property and meet later.

83-018 Parcel 1699-2356 - Hattie Collinson - Ernie moved tovalue the property from \$20,000 to \$22,000. Tomia seconded the motion.

The vote of the Union County Board of Revision for the preceding motions.

<i>Ernie Bumgarner</i> Ernie Bumgarner	Commissioner
<i>Tomia Lowe</i> Tomia Lowe	Treasurer
<i>Eloise Dowell</i> Eloise Dowell	Auditor

Held

June 21,

19 84

The following decisions were made based upon the evidence presented at the Board of Revision Hearings

Case No.

83-019 Parcels 6015-8415 and 6014-8414, Albert S. & Norma Miller - Ernie moved to Reduce Homesite \$2000. due to no well or septic tank on property and reduce 6015-8415 to \$7,000 due to one dwelling. Eloise seconded the motion.

83-020 Parcel 987-1431 Paul R. & Barbara Brown - Ernie moved to value from \$100,000 to 104,000. Eloise seconded the motion.

83-021 Parcel 7249-10057 Dwane P. Rausch - Board ask Mr. Riley to review the property and meet later.

83-022 Parcel 8918-12472 and 8919-12473- Warren G. & Elizabeth Sutton - Parcel 8918-12472- Ernie moved to reduce land to \$1,500 per acre. Tomia seconded the motion.

Parcel 8919-12473 - Ernie moved to value at \$67,000. Market Value. Eloise seconded the motion.

83-023 Parcel 7154-9926 Frea A. & Imgrid Neuschwander - Board ask Mr. Riley to review the property and meet later.

83-024- Parcel 6188-8621- William G. & Ruth Ann Morris - The board ask Mr. Riley to review the property and meet later.

83-25 Parcel 6350-8845 Richard Dean Neill - Ernie moved to reduce Homesite to \$6,800, Tillable land to \$1,200 per acre. This will value the property at approximately \$36,000. Eloise Dowell seconded the motion.

83-026 Parcel 7564-10511 Patrick C. & Norma R. Riggs - Tomia moved to value property from \$44,000 to \$45,000. Ernie seconded

83-027 Parcel 3512-4888 Richard & Beverly Jean Gruenbaum - Date of construction wrong in record. Ernie moved to increase the rate of depreciation by 5%. The value of the property should be \$72,400 Market Value. Tomia seconded the motion.

83-028 Parcle 652-969 Scotty & Elizabeth Black - Eloise moved to make no change in the valuation. Tomis seconded the motion.

83-029. Roy Lester Helms. Parcel 3847-5334. The board ask Mr. Riley to check compariable sales and meetlater

83-030 Parcel 3787-5248 and 3786-5247 Harold Hays. The board ask Mr. Riley to review the property and meet later.

83-031 Parcel 1159-1670 John C. Yocum The compaliant failed to appear. The board ask Mr. Riley to review the property and report back.

83-032 Parcel 3179-4425 Larry H. & Frances Giles The board ask Mr. Riley to review the property and meet later.

83-033 Parcel 2600-3602 Donald E. & Joanne Erb - Ernie moved to value property from \$75,000 to \$76,000. Tomia seconded the motion

83-034 Parcels 7816-10868 and 7815-10860 The board ask Mr. Riley to review the property and meet later.

83-035 Parcle 8218-11455 Jacob A. Sheares - The board ask Mr. Riley to remove the Central Airconditioning from value and measure the roadway and waste land. Will meet later.

83-036 Parcel 8230-11467 Milner Sherman Ernie moved to value property from \$23,000 to \$25,000. Tomia seconded

83-037 Parcel No. 9853-13819,13817, Mr. Williams requested the withdrawal of the compalint.

83-038 Parcels 581-868 + 581-869 + 1847-1784- Bernard Benton Eloise Moved to tax at CAUV if prosecutor approves. Tomia seconded.

RECORD OF PROCEEDINGS

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held UNION COUNTY BOARD OF REVISION June 21, 19 84

(continued)

- 83-039 Parcel 309-439 Ray & Ruth Baker Ernie Moved to value property from \$35,000 to 37,000. Eloise Dowell seconded.
- 83-040 Parcel 4174-5743 Robert Homes Ernie moved to value property from \$90,000 to \$95,000. Eloise Dowell seconded
- 83-041 Parcel 5644-7854 Robert Jack & Sharon Lee McCabe Eloise moved to reduce depreciation on shed due to use and built by taxpayer and bin should be recalculated for bushel capacity and increase depreciation, reducing the property by approximately \$3,500.
- 83-042 Parcel 7608-10572 Minnie J. Roberts Ernie moved to value property from \$27,000 to \$30,000. Tomia seconded.
- 83-043 Harold Hall Parcel Ernie vomed to value at \$1,000 Tomia seconded Parcel 3599-5000 Tomia moved to value at \$4,300 Eloise seconded Parche 3599-5081 Ernie moved to value property at \$31,000 to \$33,000. bases on \$25. per sq ft comparable in Union County Tomia seconded.
- 83-044 Parcel 10041-14080 Wayne & Nine Wood Tomis moved to have property valued from \$66,000 to \$69,000. Ernie seconded
- 83-045 Ralph E. & Irene M. Teets Parcel 9016-12603 Eloise moved to deny any adjustment if value or tillable acres. Ernie seconded.

The Union County Board of Revision vote for Case No83-019 thru 83-045.

Ernie Bumgarner COMMISSIONER
 ERNIE BUMGARNER
Tomia Lowe TREASURER
 TOMIA LOWE
Eloise Dowell AUDITOR
 ELOISE DOWELL

NO 83-046 thru 83-063 on page 206

The UNION COUNTY BOARD OF REVISION MET WITH LARRY SCHNEIDER, PROS. ATTY. June 28, 1984. Case No 83-014 Therll Clagg, Mr. Schneider recommended the auditor write to Mr. Slane and request a copy of the contract for 1983 crop year. If contract is supplied consider allowing the CAUV. If No contract do not allow CAUV.

Case 83-015 Rescom Properties Inc. Larry suggested that the board state that the has complied to the decision of the Judge. This applied to value prior to 1983. 1983 is a new appraisal.

Case No 83-084 and 83-085 Dismissed per phone call .

RECORD OF PROCEEDINGS

Minutes of

Union County Board of Revision

Meeting

national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

July 6, 1984

19

The following decision were based on evidence presented at the Union County Board of Revision Hearing.

CASE NO.

83-031 John C. Yocum Parcel 1159-1670 Ernie moved to reduce value to \$55,000. Tomia seconded

83-021 Parcel 7249-10057 Duane L. Rausch Tomia moved to reduce value to \$131,500. Ernie seconded

83-010 Parcel 1054-1521 Daniel S. & Judy L. Bunner Ernie moved to reduce value to \$42,400 Tomia seconded.

83-023 Parcel 7154-9926 Fred A. & Ingrid Neuschwander Tomia moved to reduce value to \$72,000 Ernie seconded

83-071 Parcels 11177-16260 + 11172-16203 + 11172-16204 + 11177 - 16258 + 5655-17433 - Byron Gashler - Ernie moved to make no changes in valuation Eloise seconded.

83-074 Parcel 10651-15475 Ohio State of Oh Dev. Ernie moved to make no change in valuation. Eloise seconded.

83-082 Parcel 4963-6898 Nestor & Madge Kolico Decision of the board was based upon the failure of the complainant to appear at the hearing. Eloise moved to make no change. Ernie seconded

83-070 Parcel 5231-7279 and 5229-7277 Luther L. Liggett- Eloise moved no change be made in the valuation. Ernie seconded.

83-024 Parcel 6188-8621 William G. & Ruth Anne Morris Ernie moved no change in the valuation. Eloise seconded the motion.

83-032 Parcel 3179-4425 Larry H. & Frances Giles - Eloise moved to reduce value to \$112,300. Tomia seconded

83-017 Parcel 10081-14122 Harry & Ercel Wren Ernie moved to increase the number of acres of waste land. Thus reducing the value to \$116,100 Market Value

83-016 Parcel 10083-14124 Robert A. & Mary M. Wren Eloise moved to reduce the Market Value to \$84,300. Ernie seconded

83-034 Parcel 7816-10868 and 7815-10860- After the appraiser review and property. The motion made by Ernie to reduce the value of Parcel 7816-10868 to \$297,400 Market Value and Parcel 7815-10860 to \$438,800 Market Value. Tomia seconded the motion.

83-030 Parcel No's 3786-5247 and 3787-5248 Harold L. & Roberta B. Hays Ernie moved to reduce the market value of Parcel 3787-5248 to \$160,300 and to make no change on Parcel 3786-5247. Eloise seconded.

83-029 Parcel 3847-5334 Roy Lester Helms Ernie moved to reduce the market value to \$82,500. Tomia seconded the motion.

83-002 Parcel 178-253 Joseph L. and Norma J. Andrews Eloise moved to make no change in value. Ernie seconded the motion.

The motion made and seconded on July 6, 1984 to voted on and approved by the members of the Union County Board of Revision.

Ernie Bumgarner
ERNIE BUMGARNER, COMMISSIONER

Tomia Lowe
TOMIA LOWE, TREASURER

Eloise Dowell
ELOISE DOWELL, AUDITOR

RECORD OF PROCEEDINGS

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Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

July 6,

19 84

Case # 83-072 Parcel 7671-15157 - Howard E. & Mary M. Rockhold
Based on the evidence presented at the hearing the board felt no change should be made. That the present value represented the Fair Market Value of the parcel of land and improvements, Eloise Dowell moved no change be made in the value. Ernie Bumgarner seconded the motion. All voted yes to the motion.

Tomia Lowe Ernie Bumgarner Eloise Dowell
Tomia Lowe, Ernie Bumgarner Eloise Dowell

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national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

July 10,

19 84

The following decisions were based on the evidence presented at the hearings

83-008 Parcel 4240-5901 + 4240-5903-5902 + 4241-5904 Edward S. & Mary Lou Howard. The request for CAUV was denied. based on the opinion received from the State Department of Taxation . Ernie moved that the value remain at Market Value not CAUV. Tomia seconded.

83-009 Parcel 10368-14571 Dublin Woods Ltd. The request for CAUV was denied, based on the opinion recieved from the State Department of Taxation. Eloise moved that the value remain at Market Value not CAUV. Tomia seconded.

83-015 Parcel 7464-15146 etd. Rescom Properties Inc. Ernie moved no change in value, The request was for the judgement of the Common Please Court be followed. The judgement was to value the property as Agriculture Land until the next valid appraisal. This was in 1983. Tomia seconded.

83-013 - Willaim D. Sparroq Parcels 11297-27252 + 11297-16472 - Eloise moved to allow waste land increased and the Lake and surroundings be classified as commercial. CAUV does not apply to the lake per letter from the State Department of Taxation. Tomia seconded

83-038 Parcel 581-868 +581-869+1847-1784 Bernard L. Benton - Tomia moved to allow CAUV for 1983. due to the fact the he tried to rent the land and was unable to do so. Ernie seconded the motion.

83-014 Parcel 1463-(2081-2082-2083-2084-2085-2086) Ernie moved to disallow CAUV based on the failure to furnish a copy of the contract for the 1983 crop year as requested. Eloise seconded the motion.

The preceding motion 83-008=83-009=83-015=83-013=83-038=83-014 were vote on by the board,all voting for the motions.

Ernie Bumgarner
Ernie Bumgarner, Commission

Tomia Lowe
Tomia Lowe, Treasurer

Eloise Dowell
Eloise Dowell, Auditor

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Minutes of UNION COUNTY BOARD OF REVISION

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national
graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

August 21,

19 84

The following decisions were bases on the evidence presented at the hearings.

Case No 83-073 Parcel 2316-3212 - Ernie Bumgarner moved to reduce the value to \$1,080,000. Tomia Lowe Seconded the motion.

Case No 83-083 Parcels 5535(7696-7699-⁷⁶⁹⁸7700-7701) and 5536(14908-14909) Ernie Bumgarner moved to reduce the value of parcel 5535-7698 to \$889,200 and the remaining parcels remain unchanged. Tomia Lowe seconded the motion.

83-075 Parcel 6372-8881 Eloise Dowell moved to allow no change in the value. Ernie Bungarner seconded the motion.

Case No. 83-076 Parcel 8087-11244 - Ernie Bumgarner moved to reduce the value to \$6,090,200. Eloise Dowell seconded the motion.

Case No 83-077 Parcel as follows, Ernie Bumgarner moved to reduce the following and Tomia Lowe Seconded the motion.

Parcel 8089-11269	\$ 5,180
8089-11271	6,500
8089-11272	7,600
8089-11273	7,600
8089-11274	124,600
8089-11275	17,100
8089-11276	7,600
8089-11277	5,000
8089-11278	2,100
8089-11279	7,100

Case No 83-078 Parcel 8089- 11259 Tomia Lowe moved to make no change in the value. Ernie Bumgarner seconded the motion.

83-079 Parcel 8089(11258-11260-11263-11267) Ernie Bumgarner moved to make no change in the value. Eloise Dowell seconded the motion.

83-080 Parcel 8088(11248-11251-11252-11254) & 8089-11282 Eloise Dowell moved to make no change in the value. Tomia Lowe seconded the motion.

83-081 Ernie moved to reduce the value of Parcel 8089-11261 to \$1,826,600, removing the part that is considered as personal property, and to make no change in value for parcels 8089-11262 and 8091-11286. Tomia Lowe seconded the motion.

Case No 83-014 Ernie Bumgarner moved and Tomia Lowe seconded to remain with our previous decision concerning the eligibility of CAUV. Mr. Slane was unable to produce a contract for the crop year 1983, per phone conversation. The contract furnished was for crop year 1984. In checking the parcel in July, 1984 nothing had been planted as of that date.

The preceding motions were voted on by the board and all voted for the motions.

Tomia Lowe Ernie Bumgarner Eloise Howell
TOMIA LOWE, TREASURER ERNEST BUMGARNER, COMMISSIONER ELOISE DOWELL, AUDITOR

September 17, 1984

Remitter were approved for the following delinquent trailer tax by a motion make by Ernie Bumgarner and seconded by Tomia Lowe.

(see next page)

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Held

September 17, 1984

M29-608	Charles Fraker	\$ 23.00
D07 811	George Burger	23.74
J13 1102	Denny Mathys	23.00
L22 401	Denny Mathys	138.00
P28 1107	Forrest J. Halleck	60.00
R06 505	David Slonecker	87.00
J13 814	Douglas & Rebecca Dean	51.34
L22 961	Stephen L. Rice	115.00
C05 865	Edward F. Harper	14.00
M29 259	Larry J. & Martha Nibert	55.63
J 13 749	Jill Gilliam	23.00
P28 711	Suzy & Kenneth Swadley	85.20
D11 874	Patricia Smith	536.01
P28 826	Nancy Trout	138.00
A03 1066	Jeffrey McCreary	46.00
P18 1360	Rose V. Fletcher Muncy	193.58
P28 1046	Continental Federal Savings & Loan	195.72

Tomis Lowe
TOMIS LOWE, TREASURER

Ernest Bumgarner
ERNEST BUMGARNER COMMISSIONER

Eloise Dowell
ELOISE DOWELL, AUDITOR

UNION COUNTY BOARD OF REVISION MET OCTOBER 20, 1984

Eloise Dowell moved to remit the following interest charge due to the small amount. Tomia Lowe seconded the motion. This interest was on Personal Property.

Apthomes, Inc.	Classified	Interest	24¢
Claudis G. Lester	Classified	Interest	30¢
M.V.S. Amusements	Tangible	Interest	36¢
E. D le & Rosemary Rausch	Classified	Interest	35¢
S. D. Leasing Inc.	Tangible	Interest	9¢

TOMIA LOWE

Ernest Bumgarner

Eloise Dowell
Eloise DOWELL

RECORD OF PROCEEDINGS

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national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

April 25, 1985

19

The Union County Board of Revision met on the above date. The following complaint to the Value of Real Property Value was reviewed by the appraiser Dick Hunt and the board. Complaint # 84-23

Complaint # 23 - Sparks, Clarence - Property # 12.1-2-55,56,57 - Eloise moved to Value the 3 parcel at \$27,400. Glenn seconded the motion. All voted yea.

Complaint # 24 - Fawcett- Property No 13-17-31 - Tomia moved to value the land at \$1,000 per acre making the total value to be \$8,000. Glenn seconded the motion. All voted for the motion.

Complaint # 6 Atkinson - Property No. 6-17-54 - The appraiser recommended the value be reduced to \$51,400. Glenn moved to accept the value. Eloise seconded the motion. Glenn and Eloise voted for the motion - Tomia voted against.

Complaint # 28 - Rose - Property No 14-22-18,19 - Appraiser recommended value be reduced to \$115,700. Glenn moved to accept the recommendation. Tomia seconded the motion. All voted for the motion.

Complaint # 15 Haendiges - Property No. 9.1-12-20 - Appraiser's recommended the value be reduced to \$64,900. Glenn moved to accept the recommendation and Tomis seconded the motion. All voted for the motion.

Complaint No 12 - Douglass - Property No. 9.1-1-61 The appraiser recommended the value be reduced to \$66,800. Tomia moved to accept the recommended value. Eloise seconded the motion. All voted for the motion

Complaint # 3 Mathys (Coffman) Property No. 3-6-21 - The appraiser recommended to remove the homsite value and place the acre in pasture land. Tomia moved to accept the recommendation. Glenn seconded the motion. All voted for the motion. It is to be checked each year for a commercial race tract.

Complaint # 4 - Lee- Property No. 4.1-2-67 - The appraiser recommended the value be reduce to \$7,900, appraising the 2 tracts a one value them of \$37,000 total. Eloise moved to accept the recommendation. Glenn seconded the motion.. All voted for the motion.

The board also reviewed some uncollectedable taxes on House Trallers. The following delquencies are to be remitted. Motion was made by Glenn and seconded by Eloise. All voted for the motion

Remitter # 1563 - Peterman, Kenneth	\$133.00
No. 1564 Dockery, Gary W.	\$167.12
No. 1565 Stanley, Opal N. & Jane Lewis	152.10
No. 1566 Borrer, David	291.17
No. 1567 Collins, Amil E.	70.78
No. 1568 Rader, James	93.32
No. 1569 Levering, Charles	71.24
No. 1570 Peterman, Kenneth R.	41.00
No. 1571 Headlee, Norman D. & Emily A	56.56
No. 1572 Coker, Charles A.	183.20
No. 1573 Troesch, Helen L.	41.00
No. 1574 Ray, Wyvetta W.	41.00
No. 1575 Schertzer, James	41.00
No. 1576 Mid America Federal	449.85
No. 1577 Bank One of Cols	110.00
No. 1578 Moore, Larisa K. & James A.	128.37
No. 1579 Glass, Robert G.	123.86
No. 1580 Glass, Robert G.	134.20
No. 1581 Braithwaite, Kelly	266.57
No. 1582 Harshfiled, Elsie	46.88
No. 1583 Meyers, Joel & Mabel	59.84
No. 1584 Shephard, James	64.00
No. 1585 Shephard, James	290.51
No. 1587 Payner, James L.	524.84
No. 1588 Fitzpatrick Wendell E.	202.00
No. 1589 Roberts, Robert H.	204.24
No. 1590 Scheiderer, Robert W.	41.00



Held

April 25

19 85

Marlin Johnson- requested the \$5.00 penalty be remitter from his House Trailer Taxes. Mr. Johnson stated he never received his tax notice in January, 1985, but it was never returned. He was out of state all winter. The real estate tax bill was mailed to the same address and he received it. after futher discussion, Glenn moved to deny his request of remission of penalty. Eloise seconded. All voted in favor of the motion.

The following delinquesnt Personal Property Tax, interest and penalty is uncollectable. Eloise moved to remitt the follwing unpaid charges. Tomia also moved to certify the following list to The County Recorder, Betty Poling for removal from the Tax Lein List. Glenn seconded the motion. All voted for the motion.

A. M. International, Inc.	\$ 3.20	Tangible
Advance Homes, Inc.	36.59	Tangible
B & Y Enterprises, Inc.	26.08	Tangible
Erickson Corp	268.50	Tangible
Gamble Skogmo, Inc.	23.71	Tangible
Hillcrest Mobile Home Sales, Inc.	4,260.12	Tangible
Hoover, Richard	270.02	Tangilbe
Saddle Rack & Apparell, Inc.	2,045.63	Tangible
Bob Tyo Hammond Organ	590.79	Tangible

Glenn moved to Pay the uncollectable Court Cost on cases filed by the Prosecutor on Delinquent Personal Property. Eloise Seconded the motion. All voted for the motion

Meeting adjourned.

Complaint # 4 - Lee - Property No. 4-1-3-67 - The appraiser recommended the value be reduce to \$7,000, appraisled for 2 tracts a one value than of \$27,000 total. Eloise moved to accept the recommendation. Glenn seconded the motion. All voted for the motion.

The board also reviewed some uncollectable taxes on House Trailers. The following delinquencies are to be certified. Motion was made by Glenn and seconded by Eloise. All voted for the motion.

1132.00	Peterson, Kenneth
815.12	Dockey, Gary W.
102.10	Staley, Carl N. & Jane Lewis
291.17	Horton, David
70.78	Collins, Ami E.
93.32	Robert, James
71.24	Levitt, Charles
41.00	Peterson, Kenneth E.
84.36	Headley, Norman D. & Sally A.
181.20	Over, Charles A.
41.00	Trosach, Helen J.
41.00	Ray, Myrtle W.
41.00	Schertzer, James
447.80	Mid America Tobacco
110.00	Bank One of Colo
138.31	Moore, Larion K. & Janet A.
121.88	Glass, Robert G.
134.28	Glass, Robert G.
206.27	Strickland, Kaye
40.88	Strickland, Elsie
28.84	Keyser, Joel & Mabel
64.00	Shepard, James
290.21	Shepard, James
224.84	Fayner, James L.
172.88	Strickland, Wmell E.
204.24	Roberts, Robert W.
41.00	Schubert, Robert W.

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Union County Board of Revision

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

May 29

19 85

The following decisions were made after the BOR Hearings.

Case No 84-01 Don Goodwin & Sons, Inc. - Glenn moved to place no value on Silo # 12 and to value Silo # 6 at \$4,100. Making total Tax value of Buildings \$35,070. Tomia Lowe seconded the motion. All voted for the motion.

Case No. 84-02- Carrol Mathys - Tomia Moved to value the dwelling at \$48,000 and the shed at \$4,800. Making total buildings \$52,800 and value the land at \$30,200. Total Property Value \$83,000 Parcel 7724-account 5556. (tax value \$29,050. Parcel 5560-7729 No Change. Glenn Seconded the motion. All in favor of the motion.

Case No 84-05 - Marcella Hicks. Glenn moved to deny the request of CAUV for 1984 and the recouplement charge remitted. Tomia seconded the motion. All voted for the motion.

Case No. 84-07 Magnetic Screw Machine Products - Eloise moved to change the no. of tillable acres and reduce the market value to the property to \$36,870. Glenn seconded the motion. All voted for the motion.

Case No. 84-09 - Carl Branscom - Waivered the hearing per phone call.

Case No. 84-10 - Marysville Mobile Home Park. - Tomia moved to deny request of complaint dew to the fact that there is a complaint for 1983 filed with the State Department of Taxation (Department of Tax Appeals

Case No. 84-11 - David A. Gibson - Glenn moved to value the property at \$93,900 (Land \$26200 = Building \$67,700) Tomia seconded the motion. All voted for the motion.

Case No. 84-13 - Vernon T. & Magdalena Hoffman _ Eloise moved to reduce the value of the property to \$35,600. Glenn seconded the motion. All voted for the motion.

Case No. 84-14 - Howard E. & Mary M. Rockhold (Rinks) - Tomia moved to deny request for reduction due to the fact that there is a 1983 Complaint filed with the State Department of Tax Appeals. Eloise seconded the motion. All voted for the motion.

Meeting adjourned.

Eloise Howell

TOMIA LOWE, TREASURER

GLENN IRWIN COMMISSIONER

May 30, 1985

Case No 84-18 Kenneth Rupp Eloise moved to allow the following as personal property included in the sale price. \$1,000. tractor & accessories, \$1,200 for stoves and refreightors and \$300 for drapries, and value the property at \$76,800 total market value. Glenn seconded the motion. All voted for the motion.

Case No 84-19 -Amy Gault Phillips - Tomis moved to deny the request for CAUV for the 1984 Tax Year. Glenn seconded themotion. All voted for the motion.

Case No 84-20 - Edward Rausch - Tomia moved to add the 5.00 acres woodland to the CAUV Application for 1984. Glenn seconded the motion. All voted for the motion.

Case No 84-21 - Lester & Freda Johnson - Eloise moved to value the land as 1 acre homesite 2 acres high ground and remaining creek bottom. Making total land value of 10,800 and building value 15,900. Glenn seconded the motion. All voted for the motion.

Case No. 84-22 Clifford G. & Sarah Purvis - Eloise moved to reduce tthe value of the lot to \$1,300 which is comparable to the other part lot. Glenn seconded the motion. All voted for the motion

Held

(continued)

May 30,

19 85

Case No 84-25 E. William Lewis, Jr. - Tomia moved to reduce the value of the parcel to \$63,600 (land \$10,000 - building \$53,600. Eloise seconded the motion. All voted for the motion

84-26 Ranco, Inc. - The board decision was withheld until the appraiser and the board had an onsite inspection.

Case No. 84-27 - Kenneth & Mary Hay - Eloise moved to reduce the value of the property to \$89,600. (land \$57,100 + buildings \$32,500.)

Meeting adjourned.

TOMIA LOWE, TREASURER

GLENN IRWIN COMMISSIONER

Eloise Dowell
ELOISE DOWELL, AUDITOR

June 13, 1985

The Union County Bd of Revision met with Richard Hunt, an employee of Property System Appraisal Company to discuss and review the following complaints.

84-17 O. M.Scotts and Sons Co. Eloise moved to deny their request for a reduction due to the fact that there was a complaint with the Dept. of Tax Appeals on the same property, Glenn seconded the motion. All in favor of the motion.

84-08 Luther L. Liggett -with recommendation of the appraiser, Glenn moved the the market value of the land on parcel 7279-5229 be reduced to \$50,900 and on parcel 7279 5231 to \$14,500. Eloise seconded the motion, All in favor of the motion

84-26 Ranco Inc Glenn moved that the market value on parcel 7207-9994 be reduced to \$1,776,300 Eloise seconded the motion All in favor of the motion

14179-16264

84-16 Brookwood Commons Eloise moved that the value on parcel be reduced to \$714,200 Glenn seconded the motion

Tomia moved that the meeting be adjorned

Tomia Lowe, Treasurer

Glenn Irwin, Commissioner

Eloise Dowell
Eloise Dowell Auditor

August 27, 1985

The Bd of REvision met to review the possiblity to remitting the penalty on the parcel 4552-6312. The property was sold at a Sheriff Sale and the Sheriff department did not get the taxes paid on time Glenn moved to remit the penalty Eloise seconded the motion, All in favor of the motion

Tomia Lowe, Treasurer

Glenn Irwin, Commissioner

Eloise Dowell
Eloise Dowell Auditor

October 9, 1985

The Union County Board of REvision met to review the 1985 Real Estate Value and abstract Eloise moved to accept the value presented, Glenn seconded the motion All in favor of the motion

Tomia Lowe, Treasurer

Glenn Irwin, Commissioner

Eloise Dowell
Eloise Dowell, Auditor

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Union County Board of Revision

October 11, 1985

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

October 11,

19 85

The Union County Bd of Revision met to discuss the values of Rescom Property located in Millcreek Township The following comparibles were used Biggett to Downing - 50 acres at \$1412 per acre October, 1983 There is power line at the rear

Grisco to Elsom - 6 35 acres with 60' to 80' frontage, Rear wet \$2,559 per acre

Cunningham to Sanesse 141 acres, used as farm land, ~~Reselling has wet basements~~ \$1,122 per acre (90 acres tillable)

Christian to Schrader March 1981 25 95 acres - mostly tillable-used as farm land - \$1,657 per acre,

Bennett to Schrader 38 acres min frontage Tillable \$1,144 per acre (wet when purchased)

Ernie moved to value at farm land using comparable until the roads on put in Then reappraise as residential lots Eloise seconded the motion All in favor of the motion

Tomia Lowe, Treasurer

Ernie Bumgarner, Commisioner

Eloise Dowell, Auditor

November 13, 1985

The Union County Bd of Revision met to discuss the Rescom Appeal # 83-015 John Heinkel, Assistant Prosecutor was present After discussion with John, Glenn moved that John notify Mr Lasson that the value of \$1,523 per acre be put on his land in question for the Tax Years 1983-84-85 Tomia seconded the motion All in favor of the motion

December 10, 1985

The Union County Bd of Revision met with John Heinkel Assistant Prosecutor to discuss the complaint of O M Scotts and Sons Company # 83-076. Mr Heinkel had contacted Mr Hunt the appraiser concerning the appraised value of parcel 8087-11244 Mr Hunt gave Mr Heinkel the figure of \$5 275 000 as the Fair Market Value Ernie moved to have John contact Mr Zapp to try and settle before the hearing with the Dept of Tax Appeals offering them a value of \$5 500 000 Tomia seconded the motion All voted for the motion

Held

May 7, 1986

19

The board met with Mr. Schriack, appraiser for The Property Systems Co. All the complaints were reviewed and discussed with Mr. Schriack. All were set for hearing except seven. The following seven were adjusted, letters sent to the complainant stating if they did not agree to the reduction, they were to notify the auditor and a hearing would be scheduled.

85-01 Gibson, Darrell W. & Brenda Property No. 4.1-9-55- Eloise moved to reduce the value to \$43,500 for the year 1985 and have the property re-appraised for 1986. Mr. Robinson seconded the motion.

85-02 Barber, Sue Ann Property No. 8-20-6 Eloise moved to reduce the value of dwelling to \$35,000, land remain the same, making the total value of the parcel \$45,100 Mr. Robinson seconded the motion.

85-03 McBride, John Property No. 9.1-5-244 Motion made by Mr. Robinson to honor sale price reducing value of property to \$34,000 (land \$20,000+Building \$14,000) Mrs. Dowell seconded the motion.

85-04 Jones, ERnie L. Property No. 10-16-253 Mrs. Lowe moved to reduce the value of the property due to the fact the dwelling was not completed 1/1/85 to \$35,000, (land \$8,800+ building \$26,200) Mr. Robinson seconded the motion.

85-05 Kruger, Deborah S. Property No 12-11-20 Mrs. Dowell moved to value the property at \$85,000 (land \$15,000 + buildings \$70,000) due to the fact that the property sold for less than what it was originally appraised. Mr. Robinson seconded the motion.

85-06 Filippi, Joseph Property No 14-14-12 Mr Robinson moved to reduce the value to \$180,000 (land \$ 52,300 + buildings \$127,700. Mrs. Dowell seconded the motion.

85-07 Thompson, Harold Eugene Property No. 14-19-45 Mr. Robinson moved to reduce the value of the property which is land only to \$7,500. Mrs. Lowe seconded the motion.

The above 7 motions were voted on and all members voted yea

Tomia Lowe
Tomia Lowe, Treasurer

Max Robinson
Max Robinson Commissioner

Eloise Dowell
Eloise Dowell Auditor

May 21, 1986

The Union County met to hold the hearings on the Complaints as to the Valuation of Real Property for the 1985 Tax Year. Mr. Tom Schriack, employee of The Property Systems Appraisal Company was also present.

The following was the decisions of the board after the cases were heard, and the review and discussion of each case. Tomia moved and Eloise second to have Max Robinson the Chairman of the Bd.

85-08 M. P. Church Parcel 5389-7517 Max moved to reduce the value of the property to \$25,000, (land \$4,000 + \$21,800). Tomia seconded the motion.

Frank and Alice Long- Parcel 5297-7383 Tomia moved to decrease the value of the dwelling to \$13,100 and the Implement Shed to \$500. and to disallow the request for the CAUV per ORC Max seconded the motion.

Frank & Alice Long Parcel 5296-7382 Tomia moved that no change in value granted and that the CAUV would be disallowed. Max seconded the motion.

Held Hearings(continued)

May 21

1986

85-10 Amanda & Alvin Yutzy Parcel Parcel 10191-14270 Max moved to reduce of the buildings to \$49,800. land remain the same. Parcel 10191-14271 Max moved to have the value remain the same - Parcel 10192-14273 Max moved to have the value remain the same. Eloise seconded the motion.

85-11 Dale E. & Mary J. Oiler Parcel 6632-9246 Max moved that no change in value be allowed Values are comparable to surrounding property. Tomia seconded the motion.

85-12 Leroy & Virginia Vollrath Parcel 9409-13209 Eloise moved no change in the value be allowed. Tomia seconded the motion.

85-13 William D. Schmitter Parcel 8453-11759 Eloise moved no change be allowed in the value. Max seconded the motion.

85-14 Floyd F. Watterson Parcel 9558-13417 Tomia moved no change in the value. The request for CAUV was disallowed since taxpayer failed to renew the application. Eloise seconded the motion.

85-16 Lena Dixon Parcel 2287-3178 Max moved to remove the value on the buildings and reduce the homesite to \$3,000 each, making the market \$235,300(land only). The request for CAUV was denied by the board. Eloise seconded the motion.

85-17 Donald W. Ropp and carolyn Ropp Parcel # 1959-2756 Eloise moved to reduce of house to \$7,900 and barn to \$ 1,900 Total building value \$9,800. Land remain the same. Decision based on the sale of the split of land to Elliott Rose. And to to disallow the request for CAUV. Tomia seconded the motion.

85-19 Bruce E. and Norma N. Beery Parcel 518-762 Eloise moved to reduce the value of the dwelling by \$'6,600 total value of the buildings \$61,900 and land to \$27,300. Total Market Value \$89,200. Tomia seocded the motion

85-18 Thunder Bird Home LTD, Inc. Parcel 9156-12796 Tomia moved to allow no change in the value. Max Seconded the motion.

8520- James & Karen Page Parcel 1159-5751 Eloise made a motion, due to the fact the Mr. Page filed for 1986 value instead of 1985, to make no change in the value of his property. Max seconded the motion.

85-21 John E. Boblenz Parcel 739-1090 Tomia move to allow no change in value. Eloise seconded the motion. Parcel 739-1095 Tomia moved to reduce the value of the building to \$14,800 and land remain the same. Making the total value of the parcel \$187,400. Eloise seconded the motion.

85-22 Lucile Lee Parcel s 5140-7150,7151,7152, 5132-7136 Max moved to allow no change in the value placed on the property for 1985. Eloise seconded the motion.

85-23 Melvin Foos Max moved the on parcel 3533 4912 that the one story dwelling be reduce to \$18,000 and the tillable land be valued at \$1,300 per acre. Making the total market value \$139,000. Parcel 3533-4913 the tillable land be valued at \$1,300 per acre. Making the total value \$111,000. Eloise seconded the motion.

85-14 Gale & Jane Alden Parcels 3500-4869,4870, Tomia moved that no change in value be allowed and to disallow CAUV. Max seocded the motion.

The above motions were passed and voted on with the approval of all the member of the board.

Tomia Lowe
Tomia Lowe, Treasurer

Max Robinson
Max Robinson, Commissioner

Eloise Dowell
Eloise Dowell Auditor

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UNION COUNTY BOARD OF REVISION

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national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

Oct 17, 19 86

The Bd of Revision met to discuss a partial payment which was received by the prosecutor. After Tomia explained the situation with the board, Eloise moved to accept the \$500. partial payment which the prosecutor collected toward delinquent taxes on parcle # 1819-2562 in the name of Walter S. & Beverly B. Cooper. Max seconded the motion. Motion carried.

Tomia Lowe

Tomia Lowe, Treas.

Max Robinson

Max Robinson, Commissioner

Eloise Dowell

Eloise Dowell, Auditor

RECORD OF PROCEEDINGS

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Minutes of

UNION COUNTY BOARD OF REVISION

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May 28

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The Union County Board of Revision met to review the complaints and information presented at the hearings. The decisions are as follows:

CASE NO'S

86-01,86-03,86-04 Daylay Eierfarm and 86-02 Mad River Egg Farm, Inc. Ernie Bungarner, Commissioner moved to disallow the requests for reduction in values (previous years complaints have been appealed to the State Department of Tax Appeals. No decision has been rendered at the present time.) Eloise Dowell, Auditor seconded the motion. All voted for the motion.

Ernie Bungarner, Commissioner,yea-Tomia Lowe, Treasurer,yea-Eloise Dowell, Auditor,yea

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THE UNION COUNTY BOARD OF REVISION MET MAY 14, 1993 TO REVIEW SOME OF THE COMPLAINTS THAT WERE FILED FOR THE TAX YEAR 1992.

THE FOLLOWING COMPLAINTS WERE FILED FOR REMITTING THE CAUV RECOUPMENT AND TO ALLOW THE 1992 TAXES TO BE CALCULATED ON THE CAUV VALUE RATHER THAN FAIR MARKET VALUE.

CASE NO	OWNER
92-01	DAVIS, HISOKO
92-21	BAYES, RONALD
92-29	WILLIAMS, THOMAS A. 7 TED A.
92-37	MAD RIVER EGG FARMS, INC.
92-38	FRANZ, ZIMMERER GMBH
92-39	FRANZ, ZIMMERER GMBH

THE POLICY OF THE BOARD OF REVISION IN THE PAST WAS TO ALLOW THE REQUEST IF THE REASONS WERE REALISTIC. AFTER REVIEWING THE COMPLAINTS AND DISCUSSING THE SITUATIONS, TOMIA LOWE, COUNTY TREASURER MOVED TO ALLOW THE RECOUPMENT REMITTED AND THE 1992 TAXES BE CALCULATE THE 1992 TAXES ON CAUV VALUE. JIM WESTFALL SECOND THE MOTION. VOTE TOMIA LOWE, TREASURER, YEA- JIM WESTFALL, COMMISSIONER, YEA- ELOISE DOWELL, AUDITOR, YEA.

CASE NO 92-4, SWARTZ, PAUL H. JIM WESTFALL MOVED TO ACCEPT THE RECOMMENDATIONS OF TOM SCHIRACK, APPRAISER REDUCING THE VALUE TO \$58,340. TOMIA LOWE SECONDED THE MOTION. VOTE- TOMBS LOWE YEA- JIM WESTFALL YEA-ELOISE DOWELL YEA

92-05 MORGAN, PATRICIA A. ELOISE MOVED TO ACCEPT THE REC RECOMMENDATION OF TOM SCHIRACK, APPRAISER TO REDUCE THE MARKET VALUE TO \$38,570. TOMIA LOWE SECONDED THE MOTION VOTE- JIM WESTFALL, YEA- TOMIA LOWE, YEA- ELOISE DOWELL, YEA.
92-09 WOOD, CHARLES E. 7 BARBARA N. THERE WAS AN ERROR IN SQ FT. AFTER CORRECTIONS WERE MADE THE VALUE IS \$228,830. TOMIA LOWE, MOVED TO ALLOW THE CORRECTED VALUES FOR 1990-91-02. JIM WESTFALL SECONDED THE MOTION. VOTE- TOMIA LOWE, YEA- JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-10 GRIMES, JEFFREY A. & REBECCA L. ELOISE MOVED TO APPROVE THE RECOMMENDATION OF TOM SCHIRACK, APPRAISER REDUCING THE VALUE TO \$98.600. SECONDED BY TOMIA LOWE. VOTE ELOISE DOWELL, YEA- TOMIA LOWE, YEA-JIM WESTFALL, YEA.

92-11, GRAHAM, DAVID AND TERESA. JIM WESTFALL MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION REDUCING THE VALUE TO \$125,860. TOMIA LOWE SECONDED THE MOTION. VOTE- JIM WESTFALL, YEA-TOMIA LOWE, YEA-ELOISE DOWELL, YEA.

92-13 MUSICK, STEVEN A. ELOISE DOWELL MOVED TO ALLOW THE RECOMMENDATION OF TOM SCHIRACK REDUCING THE VALUE TO \$169,810 AND TO REFUND 1989-90-91 FOR CORRECTION OF THE SQ FT AND FROM 2 BATHS TO 1 1/2. JIM WESTFALL SECOND THE MOTION. VOTE-ELOISE DOWELL, YEA-JIM WESTFALL, YEA-TOMIA LOWE, YEA.

92-15 EBRIGHT, ROBERT H. AND BARBARA L. TOMIA LOWE MOVED TO ACCEPT THE RECOMMENDATION OF TOM SCHIRACK OF \$264,740 BY ADJUSTING THE GRADE OF THE HOUSE TO b + 40. CHECK BASEMENT SQ FT AND 1/2 ACRE HOMESITE. JIM WESTFALL SECONDED THE MOTION. VOTE-TOMIA LOWE, YEA- JIM WESTFALL, YEA-ELOISE DOWELL, YEA

92-19 PERKINS, SANDRA E. ELOISE MOVED TO ALLOW THE RECOMMENDATION OF TOM SCHIRACK REDUCING THE VALUE TO \$101,970. JIM WESTFALL SECONDED THE MOTION. VOTE- ELOISE DOWELL, YEA-JIM WESTFALL, YEA-TOMIA LOWE, YEA.

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92-22 BRITTON, GENE A. AND ANN TOMIA LOWE MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION REDUCING THE VALUE TO \$29,480. JIM SECONDED THE MOTION. VOTE TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-24 RUSSELL, DONALD G. AND FLORENCE E. TOMIA LOWE MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION REDUCING THE VALUE TO \$9,040. JIM SECONDED THE MOTION. VOTE TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-23 TROUT, LOIS L. TOMIA MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION REDUCING THE SWELLING VALUE TO \$14,810 JIM WESTFALL SECONDED THE MOTION. VOTE-TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-25, VAN BENTHUYSEN, JAMES S. AND SHARON- ELOISE DOWELL, MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION REDUCING THE VALUE TO \$190,430. TOMIA SECONDED THE MOTION. VOTE- ELOISE DOWELL, YEA-TOMIA LOWE, YEA-JIM WESTFALL, YEA

92-27 OHNSMAN, MARJORIE ELOISE DOWELL MOVED TO ALLOW THE REFUND DOUBLE TAXING ONE BLDG (BUILDING SET ON PARCEL 29-00-01389.000 REFUND MADE ON PARCEL 29-00-01390.000 FOR YEARS UP TO 5 YEARS. ALSO BASEMENT BE REMOVED FORM DUPLEX. TOMIA LOWE SECONDED THE MOTION. VOTE DOWELL, YEA- TOMIA LOWE, YEA- JIM WESTFALL, YEA.

92-20 L.J. INVESTMENT TOMIA LOWE, MOVED TO REDUCE THE AMOUNT OF RECOUPMENT FROM \$617.16 TO \$430.34 AFTER CORRECTION WAS MADE. JIM WESTFALL SECONDED THE MOTION. VOTE-TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-35 WENGER, GEORGE L. 7 MARGARET E. ELOISE DOWELL MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION DECREASING THE VALUE TO \$62,230. JIM WESTFALL SECONDED THE MOTION. VOTE-ELOISE DOWELL, YEA-JIM WESTFALL, YEA-TOMIA LOWE, YEA.

92-36 MABRY, J. ROGER TOMIA LOWE MOVED TO ALLOW THE RECOMMENDATION REDUCING THE VALUE TO \$7.730. JIM WESTFALL SECOND THE MOTION. VOTE TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-03 WALLACE, GARY G AND JUDY TOMIA LOWE MOVED TO ALLOW TOM SCHIRACK'S RECOMMENDATION TO DECREASE VALUE TO \$200,300. JIM WESTFALL SECOND THE MOTION. VOTE TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-07 WYGAL, EDWARD L. ELOISE MOVED TO ALLOW THE RECOMMENDATION OF TOM SCHIRACK REDUCING THE MARKET VALUE TO \$7,000. AND ALSO ALLOW THE TAXES BE BASED OF CAUV VALUES AND RECOUPMENT BE REMITTED.

TOMIA SECONDED THE MOTION. VOTE-ELOISE DOWELL, YEA-TOMIA LOWE, YEA-JIM WESTFALL, YEA.

UNION COUNTY BOARD OF REVISION MET JUNE 17, 1993 TO DISCUSS THE COMPLAINT AS TO THE ASSESSMENT OF REAL PROPERTY FILED BY HAEGGLUND DENISION ON PARCEL 28-00 21022 (29-00 23071) BOR # 91-09A WHICH WAS TO BE HEARD BY DEPT OF TAX APPEALS. MR. HEINKEL, ASSISTANT PROSECUTOR DISCUSSED THIS WITH THE BOARD. IT WAS MOVED BY JIM WESTFALL, COMMISSIONER AND SECONDED BY ELOISE DOWELL, AUDITOR TO BRY AND SETTLE THE COMPLAINT OFFERING $\frac{1}{2}$ OF THE REQUESTED REDUCTION OF \$1,400,000. VOTE JIM WESTFALL, COMMISSIONER YEA TOMIA LOWE, TREASURER YEA ELOISE DOWELL AUDITOR YEA..

ELOISE DOWELL BROUGHT UP THE COMPLAINT FILED BY JD & SUSAN COOK ON PARCEL 30----6--2.300, which was not notarized. MR. HEINKEL STATED IT MUST BE NOTORIZED. TOMIA LOWE, TREAS MOVED TO DENY THE COMPLAINT. JIM WESTFALL SECONDED THE MOTION. VOTE: JIM WESTFALL YEA TOMIA LOWE YEA ELOISE DOWELL YEA

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THE UNION COUNTY BOARD OF REVISION MET JUNE 23, 1993 TO MAKE DECISIONS ON PART OF THE COMPLAINTS AS TO THE VALUE OF REAL PROPERTY WHICH WAS FILED ON THE 1992 VALUES.

CASE NO 92-06 PARCEL NO 060009104.000 KILFAN, LOUISE THE TAXPAYER THOUGHT SHE WAS PAYING ON A CARPORT THEY DIDN'T HAVE. APPRAISER EXPLAINED HOW PROPERTY WAS APPRAISED. 1 ENCLOSED PORCH-1 CANOPY-1 PATIO-1 FRONT PORCH. CENTRAL AIR WAS INSTALLED JUNE, 1992. PUT ON AS 1992 SHOULD BE 1993. ELOISE MOVED TO CORRECT THE CENTRAL AIR DATA EVERYTHING ELSE REMAIN THE SAME. TOMIA LOWE SECONDED THE MOTION. VOTE- TOMIA LOWE, YEA-JAMES WESTFALL, YEA-ELOISE DOWELL, YEA.

92-08 PARCEL 13-00-03011.000, AKERS, CURTIS & KANDI. NOTICE OF THE HEARING WAS SENT AND THE CERTIFIED LETTER WAS NOT PICKED UP. (RETURNED). TOMIA LOWE MOVED TO DISMISS THE COMPLAINT. ELOISE DOWELL SECONDED THE MOTION VOTE TOMIA LOWE, YEA- JAMES WESTFALL, YEA-ELOISE DOWELL, YEA.

92- 22. BRITTON. GENE & ANN .56 AC/ THE BRITTONS HAVE .56 ACRES SOLD .68 ACRES WITH THE GARAGE. HOUSE WAS PUT ON THE .68 ACRES WHEN THE LAND WAS SPLIT OFF. THE GARAGE WAS LEFT ON THE .56 ACRES. SHOULD HAVE BEEN REVERSES. MRS. BRITTON FURNISHED THE BD. WITH WRITTEN STATEMENTS. FURNISHED AN APPRAISAL. NEED TO CHECK AND CORRECT. MAKE SURE THEY ARE CALCULATED CORRECTLY FOR 1990-91-92.

92-26 28-00-14 10.400, MARSHALL, WILLIAM L. NO ONE APPEARED. TOMIA MOVED TO DISMISS THE COMPLAINT. ELOISE DOWELL SECONDED THE MOTION, VOTE- TOMIA LOWE, YEA-JAMES WESTFALL, YEA- ELOISE DOWELL, YEA.

92-31- 29-00-23-042.000 DEC RITE, INC. WITHDREW THE COMPLAINT

Boards Revision

June 24, 1993

THE UNION COUNTY BUDGET COMMISSION MET TO DISCUSS MORE OF THE 1992 COMPLAINT. DECISIONS WERE MADE ON THE FOLLOWING:

92-16A SHAWNEE HILLS LAND CO. (DUBLIN SCHOOLS) PARCEL 17-00-29003.000. TOMIA LOWE MOVED TO RECONIIE THE SALE PRICE AS THE 1992 MARKET VALUE OF \$575,300. ELOISE DOWELL SECONDED THE MOTION. VOTE TOMIA LOWE, YEA ELOISE DOWELL, YEA JIM WESTFALL, YEA.

92-17A MITCHELL INDUSTRIAL PARK, INC. PARCEL 17-00-31049.000 ELOISE DOWELL MOVED TO RECONGIZE THE SALE PRICE OF \$200,000. AS THE 1992 MARKET VALUE. Tomia LOWE SECONDED THE MOTION. VOTE: TOMIA LOWE, YEA JIM WESTFALL, YEA ELOISE DOWELL, YEA.

92-18A DEERE & CO. PARCEL 17-00-40007.000 TOMIA MOVED TO DENY THE REQUEST TO USE THE SALE PRICE OF PARCEL SINCE THE BUILDING WHICH WAS CONSTRUCTED AFTER JANUARY 1, 1992. THE COST OF THE BUILDING WAS INCLUDED IN THE SALE PRICE. ELOISE SECONDED THE MOTION. VOTE, TOMIA LOWE, YEA JIM WESTFALL, YEA ELOISE DOWELL YEA.

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THE UNION COUNTY BOARD OF REVISION MET JULY 26, 1993 TO REVIEW THE FOLLOWING COMPLAINTS THAT WERE FILED ON THE 1992 VALUES.

92-04 SISKA, JAMES S. PARCEL 17-14-38.100 THE APPRAISER TOM SCHIRACK REVIEWED AND RECOMMENDED THE CORRECTION OF THE MEASUREMENTS-ADJ GRADE TO B+ THE INCREASE THE VALUE TO \$141,780. EVERY LEVEL WAS CHANGED UP OR DOWN. THE OWNER WAS USING INSIDE INSTEAD OF OUTSIDE MEASUREMENTS. TOMIA LOWE MOVED TO ACCEPT THE NEW VALUE OF \$141,780. JIM WESTFALL SECONDED THE MOTION. VOTE, TOMIA LOWE, YEA-JIM WESTFALL, YEA-ELOISE DOWELL, YEA.

92-30 MARYSVILLE, OHIO 589-3 PARTNERSHIP ON ILLINOIS GEN PARTNERSHIP PARCEL 29-21-2.300 AFTER COMPARING INCOME OF COUNTRY HEARTH AND DAYS INN. AND REVIEWING DAY INN'S INCOME-EXPENSES TO RECAPTURE p>p>(CARPET, WATER HEATER OF \$60,000.) ELOISE DOWELL MOVED TO ACCEPT TOM SCHIRACK RECOMMENDATION OF \$1,591,170. TOMIA SECONDED THE MOTION. VOTE, TOMIA LOWE, YEA-ELOISE DOWELL, YEA-JIM WESTFALL, YEA.

92-28 OHIO CONFERENCE OF AME HOUSING, CORPORATION (HELEN EVANS APT.) PARCEL 29-15-2 USING INCOME APPROACH, TOM SCHIRACK RECOMMENDED THE VALUE BE REDUCED TO \$909,040. ELOISE DOWELL MOVED TO ACCEPT TOM SCHIRACK'S RECOMMENDATION, TOMIA LOWE SECONDED THE MOTION. VOTE ELOISE DOWELL, YEA-TOMIA LOWE, YEA-JIM WESTFALL, YEA.

THERE WAS AN ERROR ON THE INFORMATION ON THE PROPERTY RECORD CARD FOR PARCEL 2-13-29. AFTER DISCUSSING THIS PROBLEM WITH JOHN HEINKEL, ASSISTANT PROSECUTOR JIM WESTFALL MOVED TO MAKE THE CORRECTION EFFECTIVE FROM THE 1988 TAX YEAR THROUGH 1992 AND REFUND ACCORDING. THE OWNER OF THE PARCEL IS OMEROID, HERBERT, JR. AND KAREN. ELOISE DOWELL SECONDED THE MOTION. VOTE ELOISE DOWELL, YEA-JIM WESTFALL, YEA-TOMIA LOWE, YEA.



Held

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ELOISE DOWELL, AUDITOR

PHONE 513-645-3003

OFFICE OF

Union County Auditor

UNION COUNTY OFFICE BUILDING
233 WEST SIXTH STREET

April 14, 1994

P.O. BOX 420
MARYSVILLE, OHIO 43040-0420

TO: UNION COUNTY RECORDER, BETH TEMPLE

The Union County Board of Revision met April 14, 1994 and moved to remit the delinquent taxes from our records for the taxpayers on the attached list and to have the lein against them canceled.

TAMARA K. LOWE
TREASURER
UNION COUNTY, OHIO

DATE: APRIL 14, 1994
TO: UNION COUNTY BOARD OF REVISION
FROM: TAMARA LOWE, TREASURER

THE FOLLOWING IS A LIST OF DELINQUENT PERSONAL PROPERTY ACCOUNTS THAT ARE 5 YEARS OLD AND OLDER. THESE ACCOUNTS CAN BE REMITTED AT YOUR DISCRETION.

	AMOUNT	DATE OF CHARGE	COMMENTS
AAV VENDING 3-803482	52.35	8/14/88	
AAV VENDING 3-803482	63.54	8/14/89	
AAV VENDING 7-803483	118.64	11/09/88	
AAV VENDING 7-803483	153.98	11/06/89	
AAV VENDING 21-803484	38.64	8/14/88	
AAV VENDING 21-803483	46.27	8/14/89	
AAV VENDING 26-803485	8.80	8/15/88	
AAV VENDING 26-803485	10.23	8/14/89	
AAV VENDING 29-803486	87.58	8/14/88	
AAV VENDING 29-803486	104.75	8/14/89	
AAV VENDING 33-803487	56.04	8/14/88	
AAV VENDING 33-803487	74.27	8/13/89	
C & D LEASING 6-803899	61.09	10/24/89	
C & D LEASING 6-803899	55.48	10/24/89	
CHAMBERLIN MOTORS 29-803094	6096.64	6/12/88	
CHAMBERLIN MOTORS 29-002068	18103.25	6/14/89	
COOK UNITED INC 29-803094	21291.45	12/01/87	
COOK UNITED INC 29-803094	17927.24	6/14/86	
COOK UNITED INC 29-803094	19979.58	12/01/87	
FARRINGTON CONSTR. 38-000414	4471.00	6/12/87	
LYMAN CHEVROLET 29-000717	18685.40	11/15/88	
MATTHEWS & ASSOC. 15-002749	1533.11	6/14/89	
C A MCDADE CO 18-803923	798.31	3/21/83	
C A MCDADE CO 18-803923	15343.45	12/19/83	
REVCO D S INC 29-803262	427.53	8/14/88	
REVCO DISCOUNT DRUG 29-803263	66.22	8/14/88	

Remit the delinquent taxes per BDR 4/14/94

Bd Met 6/7/94

The Board of Revision met concerning the removing of the Delinquent Personal Property Tax Leins against O M Scott and Sons Company. The following motion was made and approved by the Board of Revision to remove the leins.

Glenn Irwin, Commissioner moved upon the advice of our legal council to remove the leins against O M Scott and Sons Company being Dover Twp. \$79,409.27 - Paris Twp. \$215,267.75 - Marsyville Corp \$22,843.52. The motion was second by Tamara Lowe, Treasurer. The vote was Glenn Irwin, Commissioner, yea - Tamara Lowe, Treasurer, yea and Eloise Dowell, Auditor, yea.

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TAMARA K. LOWE
TREASURER
UNION COUNTY, OHIO

DATE: April 27, 1994
TO: Beth Temple, County Recorder
FROM: Tamara Lowe, County Treasurer

The following list of delinquent personal property taxpayers has been remitted by the Board of Revision on April 14, 1994. Please release the leins. Amounts indicated are those that were listed on the Auditor's Certification dated December 2, 1993.

AAA VENDING	ALLEN	114.05
AAA VENDING	DARBY	268.30
AAA VENDING	MARYSVILLE CORP	189.27
AAA VENDING	MILFORD CENTER CORP	128.23
C & D LEASING	RICHWOOD CORP	115.01
CHAMBERLIN MOTORS	MARYSVILLE CORP	23810.91
COOK UNITED INC	MARYSVILLE CORP	59940.97
FARRINGTON CONSTRUCTION	YORK	4406.90
LYMAN CHEVROLET	MARYSVILLE CORP	18401.20
C A MCDADE CO	PLAIN CITY CORP	22318.39
REVCO D S INC	MARYSVILLE CORP	421.02

Tamara Lowe, Treasurer
Eloise Dowell, Auditor
Glenn Irwin, Commissioner

The Union County Board of Revision met May 24, 1994 to review the complaints that were filed on the Real Property Value for 1993 Taxes. The Board Members present were Tamara Lowe, Treasurer, Glenn Irwin, Commissioner and Eloise Dowell, Auditor. Also present were Tom Schirack, V- President of Property Systems Company (an appraisal Co.) and Bob Bullcroft, Appraiser. The board discussed each case and made decision on some. The complaintant was notified of the changes recommended by the appraisers and approved by the Board allowing the complaintant time to accept or reject the decision. If the decision was rejected a hearing was set up for the hearing of the complaint.

The following decisions were made.

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BOARD OF REVISION DECISIONS DATE May 24, 1994 PAGE 1 OF

CASE NO 93-H 984 PARCEL NO(S) 24-00 15002000 Complaint Filed

with State Dept of Tax Appeals -

PROPERTY OWNER Ohio Conference of Am. Hearing

MOTION MADE BY Tamara Lowe, Treas. SECOND BY Glenn Irwin Comm.

MOTION: To accept the recommended value by Complaintant of 833,000 for 1992 -
and to have John Weirpe, notify State Dept. of Tax Appeals of the
Settlement.

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
GLENN IRWIN

CASE NO 93-01A PARCEL NO(S) D2-00 18027.000

PROPERTY OWNER Woodsworth Charles M & Helores A.

MOTION MADE BY _____ SECOND BY _____

MOTION: Hearing to hold state Lotte Rate.

VOTE: TREASURER TAMARA LOWE _____ AUDITOR ELOISE DOWELL _____ COMMISSIONER
GLENN IRWIN _____

CASE NO 93-05 PARCEL NO(S) 05-00-11032.000

PROPERTY OWNER Bonham Terin M.

MOTION MADE BY Tamara Lowe Treas. SECOND BY Glenn Irwin Commissioner

MOTION: To reduce Total FMV Value to 28750. (Last 2810 Bldg 2094)

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
GLENN IRWIN

93-11B
CASE NO 93-11A PARCEL NO(S) Heer & Company 17-00-04002.000

Complaint Subler Bd of Ed.

PROPERTY OWNER Heer and Company

MOTION MADE BY Glenn Irwin Auditor SECOND BY Tamara Lowe Treas.

MOTION: To increase the Value of Property as requested by Subler Bd
of Education to 135,000 FMV

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
GLENN IRWIN

Held

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BOARD OF REVISION DECISIONS DATE May 24, 1994 PAGE 2 OF

CASE NO 93-13 PARCEL NO(S) 28-00-12 011.500

PROPERTY OWNER Rausch Nathan and Mary E.

MOTION MADE BY Tamara Lowe, Treas SECOND BY Glenn Irwin, Commissioner

MOTION: The measurement was checked and correct value after correction made
106,320 (land 24000 + Bldg 82320) To correct the rolls for 1992 and 1993
and refund 1992 refund.

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
 GLENN IRWIN

CASE NO 93-14 PARCEL NO(S) 28-00-15 049.000

PROPERTY OWNER Stourop, Aaron M.

MOTION MADE BY Eloise Dowell, Auditor SECOND BY Tamara Lowe, Treas

MOTION: Based on fact the land is used as Recreational & it is landlocked
The motion was to reduce the FMV to \$3520.

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
 GLENN IRWIN

CASE NO 93-15 PARCEL NO(S) 29-00-02064.001

PROPERTY OWNER Hodd, James E. & Shirley

MOTION MADE BY Eloise Dowell, Auditor SECOND BY Tamara Lowe, Treas

MOTION: The correction was made sure of information or measurement - No
Basement - since floor not large than 1st floor - After correction was
made the volume was - from 24060 land 8060 Total 32120 FMV

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
 GLENN IRWIN

CASE NO 93-20 PARCEL NO(S) Marble 29-00-18081.000

PROPERTY OWNER Marshall, James W & Barbara L.

MOTION MADE BY Tamara Lowe, Treas SECOND BY Glenn Irwin, Commissioner

MOTION: To Reduce the FMV to \$114,380 (Land 12540 Bldg 101840)
upon recommendation of Appraiser

VOTE: TREASURER TAMARA LOWE AUDITOR ELOISE DOWELL COMMISSIONER
 GLENN IRWIN

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The Board of Revision held hearing as to the real Property Value for 1993 tas purposed June 21, 1994. The decisions were made June 22, 1994 on most complaints, as follows;

Held

BOARD OF REVISION DECISIONS DATE June 22, 1994 PAGE 1 OF 4

CASE NO 93-01B PARCEL NO(S) 02-0018022000

PROPERTY OWNER Woodworth, Charles M & Nelson, Fairlan P. S.R.

MOTION MADE BY Glenn Irwin Commissioner SECOND BY Eloise Dowell Auditor

MOTION: To accept the Market Value of Land 11220 Building 9680 Total 20900 which was recommended by appraiser after the Review.

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER GLENN IRWIN yea

CASE NO 93-02 PARCEL NO(S) 3-0015005.100

PROPERTY OWNER Nickolas Williams & Shirley

MOTION MADE BY Eloise Dowell SECOND BY Glenn Irwin

MOTION: To not allow the CALL for 1993

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER GLENN IRWIN yea

CASE NO 93-04 PARCEL NO(S) 13-0014031000

PROPERTY OWNER Greenwalt, Ronald E.

MOTION MADE BY Glenn Irwin SECOND BY Tamara Lowe

MOTION: That no change be made in the 1993 Value. All correction be made for 1994 which will increase the Market Value approximately \$1000. 1994 Value Land 20350 Bldg 65530 Total 85880

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER GLENN IRWIN yea

CASE NO 93-08 PARCEL NO(S) 15-0031016.000

PROPERTY OWNER Yodny Perry J - Atty Frank P. Smith

MOTION MADE BY Eloise Dowell SECOND BY Glenn Irwin

MOTION: To make correction for year 1988-1992 and Refund the overpayment for the 5 years.

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER GLENN IRWIN yea

RECORD OF PROCEEDINGS

Minutes of

Meeting

national graphics

National Graphics Corp., Cols., O. Form No. 1097

Held

BOARD OF REVISION DECISIONS DATE June 22, 1994 PAGE 2 OF 4

CASE NO 93-03A PARCEL NO(S) 3-00-22 022.000

PROPERTY OWNER Sybarger, Dale E.

MOTION MADE BY Tamara Lowe SECOND BY Glenn Irwin

MOTION: To disallow a reduction in value for 1993 and apply the charges for 1994 which the appraisers made.

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-09 PARCEL NO(S) 17-00-10 032.000

PROPERTY OWNER Hegemann, Mark A.

MOTION MADE BY Tamara Lowe SECOND BY Eloise Dowell

MOTION: To reduce Market Value for 1993 Land 18770 Bldgs 77310 Total MV 96080.

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-22 PARCEL NO(S) 32-00-13 001.000

PROPERTY OWNER Miller Ethel

MOTION MADE BY Eloise Dowell SECOND BY Tamara Lowe

MOTION: To reduce Bldg^{Mk} Value to 5000 Salvage Value. Land remain same at 17060 Total Market Value 22060

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-12 PARCEL NO(S) 28-00 02 012.001

PROPERTY OWNER Inskup, Max Larry & Cheryl A.

MOTION MADE BY Eloise Dowell SECOND BY Glenn Irwin

MOTION: No Change in Market Value for 1993

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

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CASE NO 93-19 PARCEL NO(S) 29-00-16021.000

PROPERTY OWNER S.R.J. Inc.

MOTION MADE BY Elaine Howell SECOND BY Glenn Irwin

MOTION: To reduce the Market Value to 650,000 which was the selling price Land 84960 Bldg 54,500

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-17 PARCEL NO(S) 29-00-04256.400
29-00-04256.500

PROPERTY OWNER Hrumm Carl L. & Lillian Agent Cynthia Hrumm

MOTION MADE BY Tamara Lowe SECOND BY Glenn Irwin

MOTION: The Total Market Value of the 2 parcels be reduced to \$1,178,000 Parcel 29-00-04256.400 Area 38110 Parcel 29-00-04256.500 Land same 35510 Bldg 143680

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-16 PARCEL NO(S) 29-00-02134.000

PROPERTY OWNER Richards, Paul J.

MOTION MADE BY Elaine Howell SECOND BY Tamara Lowe

MOTION: To reduce Market Value to 245360 Land 57570 Bldg 187790

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

CASE NO 93-21 PARCEL NO(S) 30-00-12030.000

PROPERTY OWNER Hoffman, Ronald & Phyllis

MOTION MADE BY Elaine Howell SECOND BY Glenn Irwin

MOTION: To remove Home site value, 1.00 on Farm Land and allow CAUV Value on the 1.00 acre. The Septic Tank has been removed.

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
GLENN IRWIN yea

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CASE NO 9.3-23 PARCEL NO(S) 38-0021005.000 / 38-0015030.000
30-0006019.000

PROPERTY OWNER Eastman Wilmar & Pauline

MOTION MADE BY Tamara Lowe SECOND BY Eloise Dowell

MOTION; No change in Market Value for 1993 Parcels 38-0021005.000
and 38-0015030.000 and remove Bldg Value on Parcel 30-0006019.000
Reflecting Volume Land Only

VOTE: TREASURER TAMARA LOWE yea AUDITOR ELOISE DOWELL yea COMMISSIONER
 GLENN IRWIN yea

The Board of Revision met with Don Mitchell on June 20, 1994 due to the fact he would not be able to attend the scheduled hearing which was June 21, 1994. The board review his complaint on parcel 14-0005 003.000. The parcel was on the renewal card whcih was timely filed with the auditor, however when an on site review was made, it appeared that it was a Golf Course. Mr. Mitchell stated that it was to be sold as a Golf Course and that there is only one hole. The plan fell through. The land was farmed in 1993 and 1994. He requested that the land be tax based on CAUV and recoupment be remitted.

Eloise Dowell moved that the CAUV be allowed for 1994 and recoupment charges be remitted, since the error was on the Auditor's Office and that CAUV be allowed for 1994. Glenn Irwin seconded the motion. Vote Eloise Dowell, Yea- Glenn Irwin yea- Tamara Lowe, Yea.

Meeting adjourned.

RECORD OF PROCEEDINGS

Minutes of

Meeting

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Held

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THE UNION COUNTY BOARD OF REVISION MET JULY 12, 1994 TO HOLD HEARINGS ON COMPLAINTS THERE WERE UNABLE TO BE HEARD JUNE 21, 1994. THE CASES WERE 93-10A, PIMM, EDWARD AND NANCY AND 93-04 MICHEL, MARGARET

ON JULY 21, 1994 THE BOARD MET TO RENDER A DECISION ON CASE 93-10A. THE FOLLOWING REFLECTS THE RESULTS OF THE HEARINGS.

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CASE NO 93-10 PARCEL NO(S) 17-0014023.000

PROPERTY OWNER Pimm Edward & Nancy

MOTION MADE BY _____ SECOND BY _____

MOTION: The Bd met with Nancy Pimm who present statements about property. The Bd and Mr. Bullberg Appraiser to make an appraisal on side shed & recommend to remove the structure from the record and met with the Bd July 21st.

VOTE: TREASURER TAMARA LOWE _____ AUDITOR ELOISE DOWELL _____ COMMISSIONER GLENN IRWIN _____

CASE NO 93-04 PARCEL NO(S) 13-0022023.000

PROPERTY OWNER Michel, Margaret

MOTION MADE BY Glenn Irwin SECOND BY Eloise Dowell

MOTION: To reduce the Market Value to \$17,000 based on information and statements of Ms. Michel.

VOTE: TREASURER TAMARA LOWE yea, AUDITOR ELOISE DOWELL yea, COMMISSIONER GLENN IRWIN yea July 21, 1994

CASE NO 93-10A PARCEL NO(S) 17-0014023.000

PROPERTY OWNER Pimm Edward & Nancy

MOTION MADE BY Glenn Irwin SECOND BY Eloise Dowell

MOTION: To accept the recommendation of Mr. Bullberg Appraiser of \$13,900 Land 37,270 Bldg 276,720

VOTE: TREASURER TAMARA LOWE yea, AUDITOR ELOISE DOWELL yea, COMMISSIONER GLENN IRWIN yea