As County Auditor, I am responsible for a variety of duties that impact nearly every resident of Preble County. One of my major areas of responsibility is that of Chief Fiscal Officer – the Auditor is responsible for the financial accounts of every County Board, department, office, agency or district. Simply put, it is my job to see that the funds of Preble County are spent in a legal manner and that the tax revenues are distributed properly. Ohio law places more fiscal responsibility upon the County Auditor than upon any other County Official.

Many of the functions performed in my office are complex, requiring the skills of trained public servants with many years of experience. I am very proud of my Team, and the people of Preble County are well served by their outstanding efforts. During my tenure as Auditor, Preble County has received the highest esteemed Auditor of State Award -which is a distinction from the Ohio Auditor of State for public entities that have demonstrated excellent financial management for many years.

The other major area of responsibility for the County Auditor is that of Chief Assessor – I am responsible for determining the value of all real property in Preble County for tax purposes. Every six years the Auditor must conduct a full reappraisal of <u>real estate</u>, and every three years, an update of real property values is required.

Our office processes various license applications on behalf of the State of Ohio, most notably <u>dog</u> <u>license</u>, as well as <u>vendor license</u> and <u>retail cigarette license</u>. We also administer several property tax reduction programs such as <u>homestead</u> and <u>current agricultural use valuation</u>.

In all duties, the Auditor acts under the direct auspices of the Tax Commissioner of Ohio as his agent. The Auditor must comply with all rules and regulations issued by the Tax Commissioner as well the multitude of Ohio laws governing assessments.

Additional Duties

Budget Commission – Secretary: The Auditor is the permanent Secretary of the Budget Commission which also includes the County Treasurer and the Prosecutor. It is the responsibility of the Commission to annually review the tax budgets of all taxing districts within the county and to determine whether tax levies are properly authorized and allocated to local governments and libraries.

Board of Revision – Secretary: The Auditor is the permanent Secretary of the Board of Revision which also includes the County Treasurer and the President of the Board of Commissioners. It is the responsibility of the Board of Revision to rule on the accuracy of property assessments prior to the issuance of the real estate tax list. The Board of Revision is the primary place venue for property valuation complaints to be heard.

Tax Incentive Review Council – Chair-Woman: The Auditor is a statutory member of the Tax Incentive Review council appointed by the legislative authority of a county, township, or municipal corporation whose purpose is to grant or deny an exemption from taxation for abatements, enterprise zones or tax increment financing. Annually, the Tax Incentive Review Council reviews all agreements of existing exemptions for these areas.