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Good morning, Co-Chairs Blessing and Roemer and Members of the Joint Property Tax Review and Reform Committee. My name is Mike Yoder. I am a Commissioner in Logan County. Prior to my service as a Commissioner, I was elected six times to the office of County Auditor in Logan County and served as the President of The County Auditors' Association of Ohio in 2005 and again in 2017.

Today, I would like to discuss the value of the inside millage to county operations. As you know, the amount of inside millage is split between the different entities in each taxing district of the counties. I would like to specifically discuss how the inside millage affects the general operation of Logan County. In 2023, the 2.4 mils collected in the county for the general fund was \$3.7 million dollars. The total budget as passed for 2023 was \$16.38 Million general fund which translates into 22.59% of the operations coming from inside millage.

As you can plainly see, the inside millage is very important to maintaining the services to the citizens of the county.

On March 14th, Logan County experienced an EF3 tornado. The destruction was devastating as some 250 residences were destroyed. As inside millage moves with valuation changes, we are confident that we will see a reduction in the amount collected as a result of this natural disaster. As of today, we are not certain how big of a hit we will be taking.

On another subject, I would like to discuss the conveyance fee. This fee is paid on the sales of properties throughout the county. In Logan County, the rate is \$4.00 per \$1,000 of sale price. In 2023, one half of these funds were deposited into the General Fund and the other half went to a capital improvements fund which allows us to keep our buildings up to date. Historically speaking, Logan County only receives conveyance fees on about 50% of sales. The other half are exempt from conveyance fees. A form is required to be completed and filed to explain why the fee should not be collected for each sale. The form allows for 25 different reasons for not paying the fee.

Lastly, while serving as Auditor, I personally reviewed every sale to determine if it was in fact an arms-length sale or if it was a sale that should be excluded. Each valid sale was then put into a spreadsheet to determine, by neighborhood code, how values were moving, either up or down. My calculation included determining the average increase or decrease as well as the median. It was my understanding at the time that the three years just prior to the value change should be used to determine the change that should be given to each area. Over most of the years, the Department of Taxation and I were able to come to an agreement as to what should

happen. If we did not agree, I would give them the information I had compiled and they would compare it to the information they had and then an agreement would be made.

I believe using all three years is beneficial so trends can be determined when calculating the market value of properties.

Thank you for allowing me the opportunity to give you a few facts as it relates to the taxation and fees generated from inside millage, conveyance fees and valuing real property.