

| CASE # | OWNER NAME | MAILING ADDR | MAILING ADDR 2 | PARCEL ADDRESS (IF DIFFERENT) | PARCEL NUMBER | CLASS | ORIG LAND | ORIG IMP | ORIG TOTAL | VALUE SOUGHT | BOR ADJ VALUE | OFFER SENT | Memo's REVIEW NOTES | 1ST | 2ND | BOR REASON | HEARING DATE | HEARING TIME |
|----------|---|-------------------------|--|-------------------------------|---|------------|---------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------|--|-----|-----|------------------------------|--------------|------------------|
| 2021-001 | Angela L Pflav | 902 St Rt 61 Lot 57 | Marengo, OH 43334 | | RH029354 | 511 | 28,300 | 31,800 | 31,800 | 25,578 | 26,000 | 5/14/2021 | Memo's REVIEW NOTES Utilize MH Depr Go to \$22,000 | TW | MG | | | |
| 2021-002 | Jerrold & Whitney Swinehart | 6335 St Rt 97 | Galion, OH 44833 | | K28-001-00-390-08 | 511 | 28,300 | 163,500 | 191,800 | 170,000 | 180,000 | 5/14/2021 | Purchase 6.1.20 170k Appraisal 180k Go to 180k | MG | TW | AS RECOMMENDED | | |
| 2021-003 | Mary Bogart & James Rozell | 1181 Beechwood Drive | GreenBay WI 54343 | 310 TR 16 Centerville | N36-001-00-069-00 | 110 | 137,600 | 8,800 | 146,400 | 89,500 | 118,800 | 5/14/2021 | Add location land for Go to \$118,800 | TW | MG | NO ACCESS & SUGGEST FORESTRY | | |
| 2021-004 | Brandie Salisbury | 3532 Twp Rd 145 | Mt Gilead, OH 43338 | 3422 TR 145 Edison | G19-001-00-044-03 | 511 | 21,800 | 19,600 | 41,400 | 21,800 | NO CHG | 5/14/2021 | Pending Bd decision to remove bldg value for 2020 Go to \$18,700 | TW | MG | BY LAW & POLICY NO CHG | | |
| 2021-005 | Delbert E & Jennifer L Lawhuan Jr | 3355 Blue Church Rd | Sunbury, OH 43074 | 208 E Main St Cardington | C09-016-00-018-00 | 530 | 12,500 | 95,000 | 107,500 | 50,000 | 63,000 | 5/14/2021 | Structure gutted/in progress Go to \$50,500 Recheck 2022 | MG | TW | AS RECOMMENDED | | |
| 2021-006 | Mary Jane Levings Trustee Levings FamTr | 234 W Marion St | Mt Gilead, OH 43338 | 193 E Elm St Mt Gilead | G20-019-A0-056-00 G20-019-A0-055-00 | 510 510 | 13,500 13,500 | 75,200 2,100 | 88,700 15,600 | 31,700 12,500 | 61,300 NO CHG | 5/14/2021 | 2 PCL sale 11/19 46k was an Auction (invalid) G20-019-A0-055-00 No Chg G20-019-A0-056-00 Go to \$61,300 w/ vending | TW | MG | AS RECOMMENDED | | |
| 2021-007 | Scott & Elizabeth Them | 9400 Twp Rd 4 | Manfield, OH 44903 | | P38-001-00-252-01 | 512 | 60,100 | 623,200 | 683,300 | 586,100 | 619,500 | 5/14/2021 | See File Go to \$619,500 | MG | TW | AS RECOMMENDED | | |
| 2021-008 | Justin & Erica Tenga | 5667 Co rd 13 | Centerburg, OH 43011 | | A02-001-00-003-00 | 101 | 143,400 | 327,100 | 470,500 | 388,200 | 403,500 | 5/14/2021 | Major Repairs needed Go to \$403,500 | TW | MG | AS RECOMMENDED | | |
| 2021-009 | Lockwood Housing LLC Bauernschmidt Law Firm | 6700 Beta Dr, Suite 100 | Mt. Gilead, OH 43338 Mayfield Village, OH 44143 | | | | | | | | WITHDRAWN | | Need more info Go to hearing | | | | | |
| 2021-010 | Claudette Greffe (Claudine Greffe) | 1755 E Orange Rd | Lewis Center, OH 43035 | | H22-001-00-115-01 | 511 | 34,600 | 79,900 | 114,500 | 83,000 | 83,000 | 5/14/2021 | Appraisal Submitted Go to \$83,000 | MG | TW | ACCEPT & RECHECK | | |
| 2021-011 | Highland Local School - Darling Ingredients Inc Jonathan Broder Esq & Tess Tannahill Esq | 6506 St Rt 229 | Marengo, OH 43334 | 1091/1089 CR 26 Marengo | A01-001-00-235-06 A01-001-00-235-10 A01-001-00-402-05 | 340 | 37,100 3,400 60,500 | 527,000 3,600 1,280,400 | 564,100 7,000 1,340,900 | 1,052,840 6,350 2,502,660 | 564,100 3,400 2,994,350 | 5/14/2021 | Purchase 6/20 for \$35k (not on open mkt) Appraisal submitted for \$44k Go to \$38k w/reck SETTLED | | | | | |
| 2021-012 | Daniel & Stacy Mayes | 6594 Co rd 59 | Mt Gilead, OH 43338 | 6592 CR 59 Mt Gilead | E13-001-00-066-00 | 511 | 32,000 | 49,000 | 81,000 | 35,000 | 44,000 | 5/14/2021 | Purchase 12/20 for \$110k Many repairs needed Appraisal submitted for \$44k Go to \$38k w/reck | MG | TW | GO TO APPRAISAL | | |
| 2021-013 | Denise Dailey | 4350 Twp Rd 110 | Mt Gilead, OH 43338 | | G19-001-00-314-00 | 541 | 27,800 | 115,500 | 143,300 | 100,000 | 102,500 | 5/14/2021 | Added new adn. Needs a new appraisal Go to \$387,800 | TW | MG | AS RECOMMENDED | | |
| 2021-014 | Christine Kincaid | 1175 Co Rd 26 | Marengo, OH 43334 | | A01-001-00-225-00 | 540 | 50,200 | 309,900 | 360,100 | 290,000-300,000 | 387,800 | 5/14/2021 | Go to \$387,800 | MG | TW | AS RECOMMENDED | | 6/24/2021 1:00PM |
| 2021-015 | Jay & Michelle Durley | 1777 Co Rd 156 | Ashley, OH 43003 | | R41-001-00-040-05 R41-001-00-040-08 | 511 511 | 32,100 9,000 | 146,000 0 | 178,100 9,000 | 10% 10% | NO CHG NO CHG | 5/14/2021 5/14/2021 | Not w/in proximity for decrease No Change | TW | MG | NOT W/IN PROX - NO CHG | | |
| 2021-016 | Randy & Stephanie Hines | 2238 Co Rd 156 | Cardington, OH 43315 | | R41-001-00-100-00 | 511 | 48,700 | 203,000 | 251,700 | 200,000-225,000 | 239,100 | 5/14/2021 | Apply 5% reduction for proximity to ReEnergy Go to \$236,400 | TW | MG | AS RECOMMENDED | | 6/24/2021 1:40PM |
| 2021-017 | Vernon & Angela Hytkon | 5831 Co Rd 25 | Cardington, OH 43315 | | D10-001-00-147-01 | 511 | 42,200 | 184,500 | 226,700 | 175,000 | 205,700 | 5/14/2021 | Reduce value for repairs w/reck Go to \$205,700 | TW | MG | | | 6/24/2021 2:20PM |
| 2021-018 | Steven A & Angela High | 2392 Co Rd 156 | Cardington, OH 43315 | | R41-001-00-107-00 | 542 | 79,400 | 96,100 | 175,500 | 20% | 143,600 | 5/14/2021 | Apply 15% reduction for proximity to ReEnergy Go to \$143,600 | TW | MG | AS RECOMMENDED | | 6/24/2021 2:00PM |
| 2021-019 | Kenneth F Kanagy | 7326 St Rt 19 Unit 5501 | Mt Gilead, OH 43338 | 3806 CR 98 Mt Gilead | D10-001-00-282-05 | 599 | 11,700 | 6,000 | 17,700 | 4,000 | 11,800 | 5/14/2021 | Ad land Go to \$11,800 | MG | TW | AS RECOMMENDED | | |
| 2021-020 | Barbara Ellen Dean Trust | 91 S First St | Rittman, OH 44276 | 6425 CR 109 Mt Gilead | F14-002-00-009-00 F14-002-00-009-01 | 511 511 | 1,600 1,600 | 57,100 0 | 58,700 1,600 | 40,000 1,600 | 49,200 1,600 | 5/14/2021 5/14/2021 | Ad obso depr Go to \$47,600 | MG | TW | HOUSE ONLY POOR COND | | |

The above hearing minutes by BOR case number reflect the outcomes of all 2020 payable 2021 BOR cases to the best of our knowledge.
By signing on August 23, 2021, these minutes are certified correct.

Patricia K. Davies Patricia K. Davies, Auditor
Michael Goff Michael Goff, Treasurer
Thomas Whiston Thomas Whiston, Commissioner

Date: June 21, 2021

DARLING INGREDIENTS INC.

**BOARD OF EDUCATION OF THE
HIGHLAND LOCAL SCHOOL
DISTRICT:**

DARLING INGREDIENTS INC.

/s/ Tess Tannehill

By: Beck Bonst

Tess G. Tannehill, Esq. (0089720)

Is: Assistant Secretary and Tax Director

Bricke & Eckler LLP
100 South Third Street
Columbus, Ohio 43215
tannehill@bricker.com

Attorney for Complainant the Board of
Education of the Highland Local School
District

AGREED TO BY THE MORROW COUNTY
AUDITOR AND BOARD OF REVISION:

Patricia K. Davies

Honorable Patricia K. Davies

48 E. High St., Room 7

Mt. Gilead, OH 43338

*Morrow County Auditor and Secretary to the
Board of Revision*

Karen H. Bauernschmidt
Kelly W. Bauernschmidt
6700 Beta Drive, Suite 100
Mayfield Village, OH 44143
216-243-2500

June 21, 2021

VIA EMAIL TRANSMISSION

Patricia.davies@co.morrow.oh.us

Morrow County Board of Revision
48 East High Street, Room 7
Mount Gilead, Ohio 43338

2021 JUN 21 PM 3: 05
PKB
MORROW COUNTY
AUDITOR

RE: 2020 Tax Complaint Number: 2021-009
Property Owner: Lockwood Housing LLC
Address: 581 Lee Street, et al., Mount Gilead, Ohio
Parcel Numbers: G20-043-00-034-00, et al.

Dear Board Members:

The Property Owner, in the above captioned 2020 Tax Year complaint, hereby withdraws its 2020 complaint that has been filed and is set for hearing. The withdrawal is being made prior to the Board of Revision hearing. This case is currently set for a hearing on June 28, 2021. Please notify the Property Owner of the BOR's acceptance of the withdrawal of the complaint.

Respectfully submitted,



Karen H. Bauernschmidt
Kelly W. Bauernschmidt

Below are Remit Penalty applications that were heard by the Board of Revision for Calendar Year 2021.

| Date to BOR | Parcel | Owners Name | Case Number | Notes | Result |
|-------------|-------------------|-----------------------|-------------|---|----------|
| 3/8/2021 | P38-001-00-269-00 | Lakeview MHC LLC | 930 | Owner applied for remit penalty application for taxes due 2/12/21 - paid on 7/18/21 penalty refund was approved until the check that paid the taxes was returned by bank. | denied |
| 3/23/2021 | K28-001-00-440-00 | Jeremy Ernsberger | 948 | Has been late before | denied |
| 8/23/2021 | B06-001-00-283-02 | Stafford Living Trust | 971 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-283-00 | Stafford Living Trust | 972 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-269-00 | Stafford Living Trust | 973 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-268-01 | Stafford Living Trust | 974 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-268-00 | Stafford Living Trust | 975 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-291-03 | Stafford Living Trust | 976 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-291-02 | Stafford Living Trust | 977 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-291-01 | Stafford Living Trust | 978 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-291-00 | Stafford Living Trust | 979 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | B06-001-00-283-03 | Stafford Living Trust | 980 | had not been late before - caring for wife with serious health issue | approved |
| 8/23/2021 | F14-001-00-021-01 | Edward P Hersberger | 982 | had not been late before - due to father passing away | approved |
| 8/23/2021 | P38-001-00-192-05 | Daniel and Billie May | 985 | Intended on paying Friday - Then father was put in ICU- had not been late before | approved |
| 8/23/2021 | G18-003-CD-042-03 | James A. Curtis | 986 | had not been late before - caregiver for his wife | approved |
| 11/1/2021 | C07-001-00-072-03 | Charles T. Bagwell | 997-998 | Has been late several times | denied |
| 11/3/2021 | G20-007-00-014-01 | MaKaill LLC | 999 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| 11/3/2021 | G20-014-00-075-00 | Soverign Park Properties LLC | 1000 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-007-00-014-00 | Marai II LLC | 1001 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-020-00-028-00 | 95 East High Street LLC | 1002 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-010-00-128-00 | 93 West North Street LLC | 1003 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| 11/3/2021 | G20-009-00-016-00 | 64 West North Street LLC | 1004 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-003-00-067-00 | 383 West High Street LLC | 1005 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-008-CO-002-01 | 218 Iberia Street LLC | 1006 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-008-CO-016-00 | 194 West Union Street LLC | 1007 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| 11/3/2021 | G20-009-00-003-00 | 166 North Cherry ST LLC | 1008 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-011-00-045-00 | 146 South Rich Street LLC | 1009 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-011-00-044-00 | 142 South Rich Street LLC | 1010 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-016-00-030-00 | 139 Vine St LLC | 1011 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| 11/3/2021 | G20-009-c0-056-00 | 117 North Rich Street LLC | 1012 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-009-00-060-00 | 151 North Rich Street LLC | 1013 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-020-00-027-00 | 105 East High Street LLC | 1014 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-009-00-010-00 | 110 North Cherry Street LLC | 1015 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| | | | | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-006-00-080-01 | 196 Town Street LLC | 1016 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-006-00-080-00 | 196 Town Street LLC | 1017 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-006-00-053-00 | 261 High Street LLC | 1018 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/3/2021 | G20-006-00-052-00 | 261 High Street LLC | 1019 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county,as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in goof faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |

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| 11/3/2021 | G20-007-00-014-02 | Makai II LLC | 1020 | O.R.C. 323.13 Failure to receive any bill does not excuse failure or delay to pay any taxes shown on such bill or, except as provided in division (B)(1) of Section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. Section B does not apply to this case. There was no negligence or error on the county, as the mailing address was correct, and had not been changed. Owner received 1 st half tax bills at that address and the past due. We verified with Smart Bill (Mailing/printing vendor) that the 2 nd half tax bill had the same address and were in fact part of the file that was printed. Owner did not in good faith try to obtain a tax bill within the 30 days of due date. The owner contracted the Treasurers office on 10/4/2021 after receiving the third billing also known as penalty bills. | denied |
| 11/29/2021 | 5348 | Donna Horn | 995 | Reasonable cause - mortgage satisfaction/refinance. Refund 1st half tax bill penalty and collect 2nd half penalty. 1st Tom Whiston, 2nd Patricia Davies all yea. | approved 1st half, denied 2nd half |
| 11/29/2021 | 5348 | Donna Horn | 994 | Reasonable cause - mortgage satisfaction/refinance. Refund 1st half tax bill penalty and collect 2nd half penalty. 1st Tom Whiston, 2nd Patricia Davies all yea. | approved 1st half, denied 2nd half |
| 11/29/2021 | J24-001-00-032-00 | Dibble, Michelle R. and Jonda Stover Baldwin | 996 | Reasonable cause - John Stover passed Jan 2021 and property transferred on death to Dible and Baldwin, Tax bill was sent to the property but returned by postal service because their names were on the bill. They own and receive other mail - not sure why this was not delivered. - 1st half was paid on time, not receiving a bill is not reasonable cause. Deny: TW 1st MG 2nd all yea. | denied |
| 11/29/2021 | A01-001-00-404-05 | Sheila A Nicholes | 1023 | Did not get a tax bill, unknown when they requested bill, form not completed. ORC 323.13 Denied 1st. MG 2nd. TW all yea | denied |
| 11/29/2021 | A01-001-00-404-00 | Sheila A Nicholes | 1024 | Did not get a tax bill, unknown reason, unknown when they requested bill, form/date not completed. ORC 323.13 Denied 1st. MG 2nd. TW all yea | denied |
| 11/29/2021 | J24-001-00-107-01 | Ronda Collier | 1028 | paid off mortgage in June, didn't get bill in July. Approve 1st. TW 2nd PKD all yea | approved |