



Cuyahoga County Board of Revision
2079 East Ninth Street Cleveland, Ohio 44115
(216) 443-7195 / Ohio Relay Service 711 / (216) 443-8282 (fax)

Board of Revision's Charter Board Meeting Minutes
Tuesday November 12, 2024 at 1:00 PM
2079 East 9th Street Room 2-007
Cleveland, Ohio 44115

The BOR posted the required legal notices on its website and conducted the meeting in person as well as via Zoom. The BOR posted the link to the meeting on the BOR's website.

1. Call To Order and Roll Call: O'Leary called the meeting to order at 1:05 p.m. Charter Board members present for meeting:

- Councilman Michael Gallagher, County Council
- Mike Chambers, Fiscal Officer
- Katherine Gallagher, Chief of Operations for County Executive Ronayne

Other In-Person Attendees:

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| • Ronald O'Leary, Board of Revision Administrator | • John Strok, Appraisal System Administrator |
| • Audrey Rodriguez, BOR Administrative Coordinator | • Joe Micciulla, Manager Tax Assessment |
| • Ann Hoffmaster, BOR Administrative Support Manager | • Robin Pitts-Lynch, Administrator Budget Commission |
| • Neil Winans, Manager of Residential/Agricultural Appraisal | • Lisa Rocco, Director of Operations |
| • Lou Gentile, Manager of Commercial/Industrial Appraisal | • Robin Pitts-Lynch, Tax Assessment Manager |
| | • Michael King, Special Council for County Council |

Zoom Attendees:

- Jeremy Williams
2. Public Comment: O'Leary asked Rodriguez if any public comment was received. No public comment.
 3. Approval of Meeting Minutes for January 8, 2024: O'Leary called for approval of the minutes from January 8, 2024, Organizational Meeting. K. Gallagher moved to approve; seconded by Councilman Gallagher. Unopposed and approved.
 4. New Business
 - a. Adoption of the 2024 Property Tax Abstract

O'Leary asked Chambers who will present the abstract. Chambers gave Micciulla the floor. Micciulla presented on behalf of the Fiscal Office. He directed attention to the handout (attached) provided that summarizes the property-value changes across the county by class. In total the values across the board increased from last year by \$25 billion.

Micciulla then reviewed the top 10 properties that added value (new construction) within the last year. These include large, commercial structures. But he noted that many of them are outright exempt. He then proceeded to the page of the handout that references parcels with a gross value of more than \$100 million and shows the taxable amount vs. the exempted and abated amounts. Micciulla noted that the reappraisal has brought about many changes.

Micciulla then referred to the last summary page that indicates the highest value for new construction for residential properties. He pointed out the highest value added was \$5.7 million, but then goes on to note that it is abated. In the chart below it simply indicates the highest valued parcels in the county and that the highest residential property is owned by the former owner of the Browns at \$10.9 million.

To summarize the abstract, Micciulla stated that residually, the City of Cleveland had the most value added, followed by Rocky River and then North Royalton for most value added.

O'Leary asked if there were any questions. No questions.

O'Leary asked for motion to approve. Councilman Gallagher moved to approved; K. Gallagher seconded. Unopposed and approved. 2024 property tax abstract adopted.

5. Other Business:

O'Leary stated that due to the reappraisal the Board of Revision is expecting a significant increase in the number of filings. Depending on the number of filings, the BOR may need to hire 1-2 temporary boards. This determination will likely be made in mid-February. If more than expected comes in, the BOR will ask Mr. Chambers for a larger budget to hire additional boards, if necessary. Chambers piggybacked on this topic noting that we expected double the number of filings previously, but there has been lots of outreach, and the Fiscal Office will continue to team up with the tax team and do more outreach. These events help inform the community and prepare people for the increase and therefore may result in a lower number of complaints.

K. Gallagher asked if any feedback has been received since the election about school levies or adjustments. Chambers stated that we have received questions about data, but until these values are final, we don't have the data. Chambers proceeded to ask Micciulla about the logistics of getting the abstract approved; sign it, send it to the state and hopefully hear back within a month? Micciulla stated we should hear back in a week. Chambers then indicated that they need to send the response letters out.

Rocco stated that the response letters need to go out 30 days before the tax bills are sent. Micciulla stated that once the values are certified, the information will then be made

available online. O'Leary stated that he will see Kelly Tenant from the Tax Commissioners Office at the State Auditor's Association Conference and get a sense for where they are at.

O'Leary goes on to state that issue 49 passed in Cleveland which is a fairly large increase for a school levy, and that will result in a large increase, more so than if the levy did not pass.

O'Leary asked if there were other questions. There were none.

6. Board of Revision's 2025 Organization Meeting:

O'Leary informed the Charter Board that the Annual Organizational Meeting will be on January 13, 2025, at 10:15 a.m. in room 2-007. The Revised Code requires this meeting to be on the second Monday in January each year.

O'Leary asked for other business. None raised. O'Leary moved to adjourn the meeting. Chambers approved; Councilman Gallagher seconded.

7. Meeting adjourned at 1:15 p.m.

Minutes prepared by Audrey Rodriguez.