



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

Minutes

Charter Board Meeting

Wednesday, October 26, 2022 at 10:30 a.m.- Room 5-006 and Via Zoom
2079 East 9th Street, Cleveland Ohio 44115

The Board of Revision posted the required legal notices on the BOR's website. The BOR conducted the meeting in person as well as via Zoom. The BOR posted the link to the meeting on the BOR's website. Ron O'Leary called the meeting to order at 10:31 a.m. Present for meeting:

- Councilman Michael Gallagher, County Council
- Mike Chambers, Fiscal Officer
- Matt Carroll, Alternate for County Executive Armond Budish

Other In-Person Attendees:

- Ronald O'Leary, Board of Revision Administrator
- Audrey Rodriguez, Administrative Coordinator in the Board of Revision
- Ann Hoffmaster, Administrative Support Manager in the Board of Revision
- Brendan Doyle, Special Counsel for County Council
- Neil Winans, Manager of Residential/Agricultural Appraisal
- Lou Gentile, Manager of Commercial/Industrial Appraisal
- John Strok, Appraisal System Administrator
- Joe Micciulla, Manager Tax Assessment
- Bryan Dunn, Administrator Budget Commission
- Lisa Rocco, Director of Operations
- Robin Pitts-Lynch, Tax Assessment Manager
- Diana Maldonado, Administrative Assistant/ Scheduler I
- Ryan Kelley, Senior Clerk

Zoom Attendee:

- Mark (last name not shown on screen)

O'Leary asked Rodriguez if we received any public comment. No public comment.

O'Leary called for approving the minutes from the January 10, 2022 organizational meeting. Carroll moved to approved; seconded by Gallagher. Unopposed and approved.

O'Leary called for new business; Adoption of the 2022 Property Tax Abstract. Turned floor over to Micciulla.

Micciulla stated Fiscal Office completed abstract for 2022. Gave a synopsis of changes in value over last year. Indicated that the addition of taxable value in the county was largely incentivized by abatements or tiffs. This information will be used by the state to determine the HB 920 credit.

Opened floor for questions. No questions presented.

O'Leary asked for motion to approve. Gallagher moved to approve; Carroll seconded. Unopposed and approved. 2022 property tax abstract adopted.

O'Leary presented updates for the Board of Revision. Offered plan to hear the remaining 2021 complaint filings. He gave a breakdown of number of complaints the BOR received and how many are left to schedule. Currently, the BOR has scheduled hearings through February 1, 2023. BOR anticipates completing the 2021 complaints by mid-May 2023. This is a few weeks later than the BOR anticipated earlier in the year. The additional time is mostly due to continuance requests. As 2022 complaints begin getting filed, the BOR will hear the remainder of the 2021 complaints in conjunction with the 2022 residential filings seeking less than a \$50,000 decrease in market value.

O'Leary anticipates decrease in school board filings due to HB 126 that the General Assembly passed in 2022. He estimated school-board filings will decrease by 65-70%.

O'Leary noted the BOR hired a temporary hearing panel to ensure that the BOR hears complaints in a timely manner. He believes they will remain in the office through the end of summer 2023. The budget for 2022 and 2023 covers these additional staff.

Carroll asked about the reduction in school board filings and how it would affect the BOR.

O'Leary estimated that the Boards of Education will file about 600-700 fewer original complaints than they typically would file, taking into consideration that it is the second year of the triennium and HB 126 prohibited the BOEs from filing certain valuation complaints. O'Leary went on to discuss unintended consequences of HB 126 regarding the appeal process. He believes the diligence and preparation of parties will be much more thorough at the county level, as HB 126 prohibits the school boards from appealing to the BTA. HB 126 does not prohibit school boards from appealing to the Court of Common Pleas, but the General Assembly will likely prohibit these appeals through future legislation. This additional diligence at the county level does raise some legal issues, like asking the BOR to issue subpoenas. The BOR hearings involving school boards will be more time consuming as the stakes are higher at the county level.

O'Leary then noted the BOR is getting a new case management system. The BOR received responses to an RFP in August, and the BOR is currently evaluating the vendor responses. The BOR will then select a vendor or reject all proposals and issue a new RFP. If the BOR selects one of the vendor's proposals, it will likely be within the next month. If the BOR rejects both vendors' proposals, the BOR will issue a new RFP by the end of the year. If the BOR selects one of the current vendors, O'Leary anticipated the vendor will implement the new system by this time next year in time for the 2023 filing period.

O'Leary then asked for other business. No other business.

O'Leary informed Board members that the BOR will hold the 2023 organizational meeting on Monday, January 9, 2023 at 10:30 a.m. Date mandated by Revised Code, but time is subject to change if necessary.

No other business. O'Leary called for motion to adjourn. Moved by Gallagher, seconded by Carroll. Unopposed. Meeting Adjourned at 10:45 a.m.

Minutes prepared by Audrey Rodriguez.