

**MAHONING COUNTY AUDITOR  
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330-740-2010**

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FOR IMMEDIATE RELEASE

***County Auditor uncovers and corrects error from 2014 levy***

YOUNGSTOWN -- The Mahoning County Auditor's Office has uncovered and corrected an error as a result of a taxpayer inquiry on levy language in the Nov. 5, 2019 election. The Auditor's Office researched the matter and discovered that the issue involved a redistricting that affected the 2014 renewal levy of the Public Library of Youngstown and Mahoning County.

After researching the matter, the Auditor's Office came to the following conclusions. Starting with the 2014 library renewal levy, all 58 taxing districts in Mahoning County were assessed the levy, but the levy did not appear on the ballot of nine of the districts. These nine districts had been carved out of the Mahoning County library district in an Ohio General Assembly bill passed in 2012 and these districts should not have been assessed this levy. The Library received the correct amounts during this period from the levy as stipulated in levy language.

The Auditor's Office has corrected the records for this matter going forward. Starting in tax year 2019, the affected taxing districts will no longer be charged for this levy.

In consultation with the Ohio Department of Taxation, this is a "fundamental error." By rule, the procedure for correcting a fundamental error is to correct the records going forward. There is no provision for correcting past taxing periods, making refunds or providing credits.

The errors in setting up the 2014 levy were made in 2013 and 2014, prior to the current auditor, Ralph Meacham, taking office. Since taking office in March 2015, Auditor Meacham has initiated procedures and reviews and made staffing changes to significantly reduce the probability of errors of this nature.

The matter came to light when the Auditor's Office received a telephone call from a taxpayer on Oct. 30, 2019, questioning the Nov. 5 library levy language. Auditor Meacham immediately began looking into the matter. Research took some time, as the County Auditor's Office reviewed library levy documents from 2010, 2014 and 2019 at the Mahoning County Board of Elections, Mahoning County Commissioners Office, Ohio Department of Taxation and the State Library Board. There were no relevant documents

located within the Auditor's Office. All documents had to be obtained elsewhere. The Mahoning County Prosecutor's Office assisted in reviewing the Ohio Revised Code and the foregoing documents.

Documents show that in 2010, a library levy was passed that included all properties and taxing districts in Mahoning County. In 2012, the Ohio General Assembly passed and Governor Kasich signed Amended Bill 321. This bill made changes to the tax levy law regarding public libraries throughout Ohio. As a result of this, the State Library Board met and resolved on January 16, 2014, to establish a library district to conform to the new rule. This resolution provided that properties located in Mahoning County, but within the school boundaries of Alliance City School District, Columbiana Exempted School District, Hubbard Exempted School District, and Leetonia Exempted Village School District, were to be excluded from this library levy. These properties constituted nine taxing districts.

Certified copies of the resolution were ordered to be provided to the Mahoning County Auditor at that time, along with the Mahoning County Board of Elections, Mahoning County Commissioners, Public Library of Youngstown and Mahoning County, and all adjacent libraries. A document should have been sent by the County Auditor's Office to the Ohio Department of Taxation requesting the establishment of the new and amended Library District on State Taxation records. The County Auditor's Office has no record of this document being sent, and the Ohio Department of Taxation has no record of it being received.

There are 165,000 parcels in Mahoning County. Approximately 3,300 parcels are within the nine tax districts negatively affected by this error. In tax year 2015 the overpayment in these districts totaled \$148,155, for an average of \$44.92 per parcel. In tax year 2016 the overpayment in these districts totaled \$150,382, for an average of \$45.47 per parcel. In tax year 2017 the overpayment in these districts totaled \$166,113, for an average of \$50.26 per parcel. In tax year 2018 the overpayment in these districts totaled \$166,887, for an average of \$50.31 per parcel.

It is the conclusion of the Auditor's Office and Auditor Meacham that the error was made in the County Auditor's Office prior to Auditor Meacham taking office. There were no errors attributable to the Public Library of Youngstown and Mahoning County.

This press release will be mailed to the taxpayers who were negatively affected by this oversight. Anyone wishing to discuss this further can call the Auditor's Office at 330-740-2010 ext. 7571.

Auditor Meacham stated, "I deeply regret this error. The fact that the error was found and corrected gives me little comfort. Since taking office in March of 2015, I have restructured the office to increase efficiencies, accountability, transparency and accuracy. As in the past, and going forward, these qualities will be paramount in delivering services to taxpayers."

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