Statutory Boards and Commissions

Budget Commission

The Auditor is the permanent Secretary of the Budget Commission which also includes the County Treasurer and the Prosecutor. It is the responsibility of the Commission to annually review the tax budgets of all taxing districts within the county and to determine that all tax levies are properly authorized and allocated to local governments and libraries.

Board of Revision

The Auditor is the permanent Secretary of the Board of Revision which also includes the County Treasurer and the President of the Board of Commissioners. The Board of Revision hears formal complaints on property valuations. Complaints are accepted from January 2 through March 31 each year. At the hearing, property owners may present information such as recent appraisals or sales data for similar properties in support of their complaints.

Tax Incentive Review Council

The Auditor serves as the chairperson of the council.

Record Retention Commission

The Auditor is a member of the Records Retention Commission. The Commission sets rules for retention and disposal of county records. This Commission also reviews all applications for records disposal.

Geographic Information Systems

Under the authority of the Auditor, the mission of the GIS Department is to improve the health, safety, and welfare of its citizens. Mahoning County has long established this ideal of combining information from other county offices into a centralized data warehouse utilizing the best technology available. The Mahoning County GIS Department is dedicated to this ideal by providing public records and services to the community with quality and timeliness. To this end, GIS is responsible for maintaining the mapping base layers, including tax parcel boundaries, along with the street and address information found on the County GIS Mapping system as well as the soil maps for the CAUV program and the aerial color photographs.

Mahoning County Office Phone Numbers

Auditor 330-740-2010
Board of Elections 330-783-2474
Board of Health 330-270-2855
Clerk of Courts 330-740-2104
Commissioners 330-740-2130
Engineer 330-799-1581
Eng. Tax Map Office 330-740-2455
Green Team 330-740-2060
Planning Commission 330-270-2890
Prosecutor 330-740-2330
Recorder 330-740-2345
Sanitary Engineer 330-793-5514
Sheriff 330-480-5000
Soil & Water Conser. 330-533-2231
Treasurer 330-740-2460

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Mahoning County Auditor's Office Duties

Ralph T. Meacham, CPA
Mahoning County Auditor

County Auditors in Ohio are responsible for many essential functions of local government.

Real Estate

Real Estate Assessment and Appraisal

Mahoning County has approximately 165,000 parcel numbers made up of residential, agricultural, commercial, industrial and mineral properties. It is the duty of the Auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes. A general reappraisal is mandated by Ohio law every six years with an update at the three year midpoint. The office maintains a detailed record of the appraisal on each parcel in the county. These records are open for public inspection. For taxation purposes, you are assessed at 35% of fair market value.

Real Estate Tax Rates

Under law, the County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by the vote of the people, and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation.

Real Property Ownership and Transfers

A deed is a legal document that secures property ownership. The Auditor is responsible for maintaining the accuracy of these records by means of a "deed transfer" for every parcel of real estate in Mahoning County. This procedure is required for the transfer to be considered a legal transaction. There is a mandatory conveyance/transfer fee based on the actual sale price and $.50 for each parcel of property that is transferred.

Property Tax Reductions

The Auditor administers several real estate property tax rollbacks and reductions. The Non-Business Credit is applied to residential and agricultural property. Taxpayers who own and occupy a parcel on which there is a home site may apply for the Owner Occupant Reduction. The Homestead Exemption is open to any senior citizen homeowner 65 years of age or older or any permanently and totally disabled Ohio homeowner regardless of age who currently lives in their home and meets the income eligibility as established by the State of Ohio. The home must be the homeowner's primary place of residence.

Manufactured and Mobile Assessment

Under Ohio law, it is the responsibility of owners of manufactured homes (house trailers) to register their homes with the County Auditor for tax purposes. Annually, the Auditor's Office assesses each manufactured home and prepares a tax list. The house trailer tax is distributed back to the local taxing districts (townships and schools) in the same manner as real estate taxes. Mahoning County has more than 1,400 manufactured homes on the tax lists.

Weights and Measures

The Auditor is the Sealer of Weights and Measures for the entire county, thus protecting the general public from the possible loss which may occur from faulty measuring devices, such as scales and pumps. The Auditor is charged with the responsibility of insuring that all State laws relating to weights and measures are strictly enforced. Sealers perform "spot-checks" on pre-packaged items to test the weight of the contents. County sealers are certified by the Ohio Department of Agriculture.

Accounting

General Accounting

The County Auditor is the Chief Fiscal Officer in each county. It is the Auditor's responsibility to account for the millions of dollars received each year by each county and to issue warrants (checks) in payment of all county obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems as well as other county agencies. The Auditor's General Accounting Department is the watchdog over all county funds and maintains the official records of all receipts, disbursements and fund balances. It is the Auditor's responsibility to serve as the paymaster for all county employees. The Auditor also distributes motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds in addition to real estate, personal property and manufactured home taxes. As Chief Fiscal Officer in each county, the Auditor is required by law to prepare the county's annual Comprehensive Annual Financial Report (CAFR).

Licensing

The Auditor's office is the focal point in the county for issuance of licenses for dogs, kennels, vendors and cigarettes. Dog licenses comprise the largest number of licenses sold and is a service designed to benefit the animal, its owner and the community. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, part of which is returned for use on the local level.

Information Technology

The Auditor is responsible for the management of the County Data Processing Center and serves as the Chief Administrator of the Automatic Data Processing Board. Changes in computer systems and planning must be approved by the Board to automate various county functions. Improving financial and record keeping systems of the county will improve services, reduce costs and provide county officials with a modern management tool to better administer the business of government.