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STRONGER COUNTIES. STRONGER OHIO.
CCAO
COUNTY COMMISSIONERS ASSOCIATION OF OHIO
Counties Current

August 25, 2025

CCAO's 2025 Summer Symposium is underway in Hocking Hills! Next week's issue of *Counties Current* will include a recap and links to presentations.

Association and Member News | State and Federal News |
Education and Grants | County News |
Job Postings

Statehouse Report and Counties Current Archive | Dates to Remember

ASSOCIATION AND MEMBER NEWS

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CCAO to host budget briefings in each region during September and October

The CCAO Policy Team is excited to announce five regional meetings to bring together commissioners, executives, council members, and key staff from across the state and discuss pertinent policy issues and funding included in the state operating budget.

The events will begin at 9:00 am and end at 1:00 pm unless otherwise noted. Lunch will be served. You are welcome to attend any of the events listed below.

An event agenda is also included below.

Please RSVP to Karla Dunbar at kdunbar@ccao.org or 614-221-5627 and specify which event you plan to attend. Please also include any dietary requirements in your RSVP.

We look forward to seeing you soon!

SEPTEMBER 15 – NORTHWEST REGION
Allen County OhioMeansJobs
951 Commerce Pkwy, Lima, OH 45804

SEPTEMBER 29 – SOUTHWEST REGION
Greene County, Media Room
541 Ledbetter Rd., Xenia, OH 45385

SEPTEMBER 22– NORTHEAST REGION
Reed Memorial Library / Jenkins Room
167 East Main Street, Ravenna, OH 44266

OCTOBER 03 – CENTRAL REGION
Delaware County Byxbe Meeting Room
1610 State Route 521, Delaware, OH 43015

OCTOBER 06 – SOUTHEAST REGION
Parks Edge Event Center
601 E Main St., Jackson, OH 45640

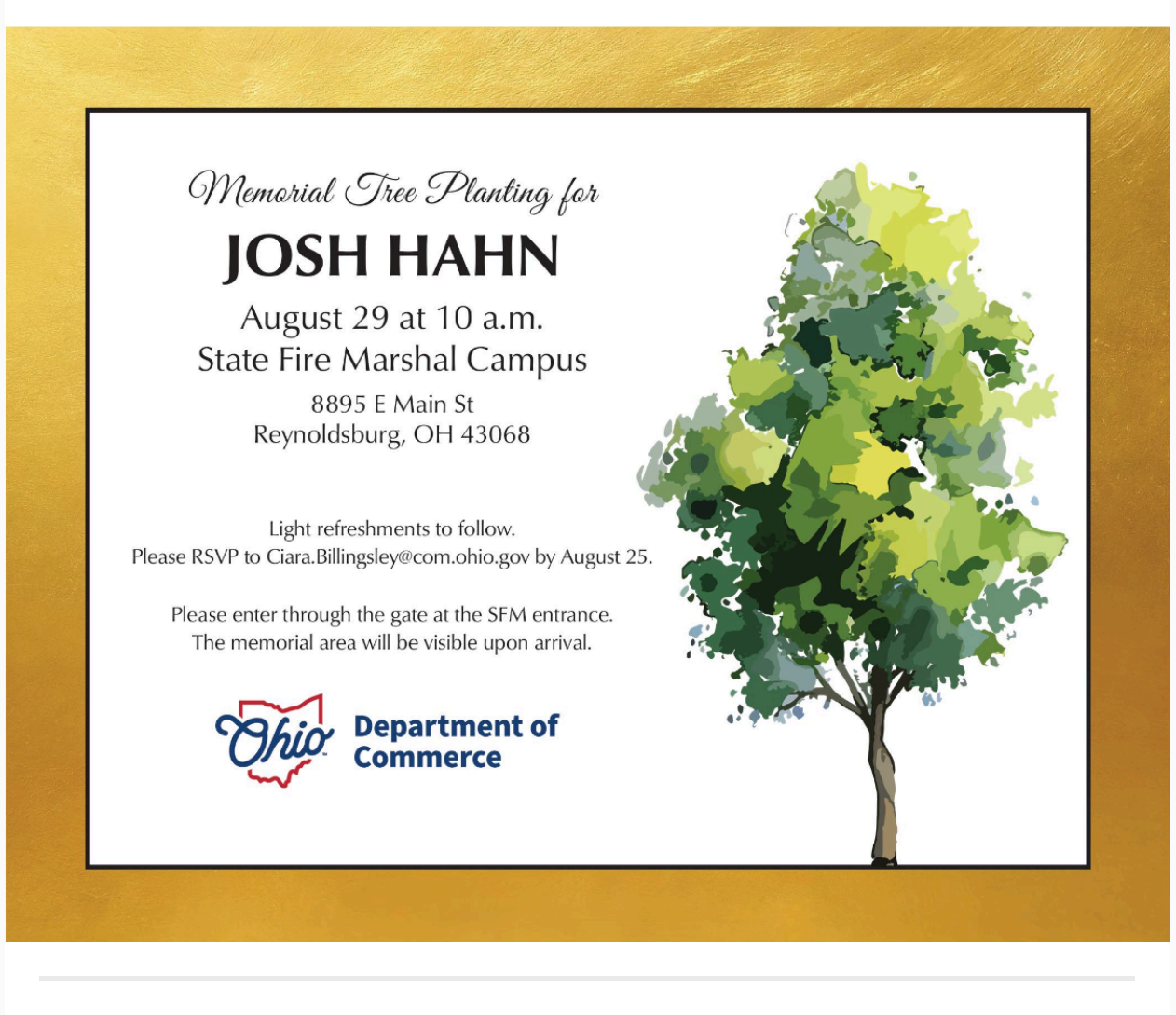
Event Agenda
9:30 am – 10:00 am Registration & Networking
10:00 am – 11:00 am Budget Overview Presentation Part 1
11:00 am – 11:10 am Break
11:10 am – 12:10 pm Budget Overview Presentation Part 2
12:10 pm – 1:30 pm Lunch with county updates and "Ask the Policy Team"

Department of Commerce to hold tree planting in honor of former CCAO staffer Josh Hahn

This Friday, August 29, the Department of Commerce will be hosting a memorial tree planting for Josh Hahn, who passed away in October 2024. When Josh passed away, he was serving as the Assistance Director of the Department of Commerce. Earlier in his career, he was a member of the CCAO Policy Team from 2007 to 2013.

The planting will be held at the State Fire Marshal Campus (8895 E. Main Street, Reynoldsburg, OH 43068).

If you could like to attend, please RSVP to Ciara.Billingsley@com.ohio.gov by the end of the day today.



Memorial Tree Planting for

JOSH HAHN

August 29 at 10 a.m.
State Fire Marshal Campus
8895 E Main St
Reynoldsburg, OH 43068

Light refreshments to follow.
Please RSVP to Ciara.Billingsley@com.ohio.gov by August 25.

Please enter through the gate at the SFM entrance.
The memorial area will be visible upon arrival.

Ohio Department of Commerce

CCAO hiring Communications Coordinator

CCAO is seeking to fill the position of Communications Coordinator!

The position is responsible for coordinating of external and internal communication to support the strategic direction of CCAO and its entities. The position will plan, write, design, and layout communication pieces and social media; produce and edit short videos and podcasts; maintain CCAO and its entities' websites; develop and implement media outreach and educational strategies; monitor media outlets for mentions of CCAO and its entities; and take and edit photographs at events.

You can access the full job description here.

Please submit a letter of interest, resume, references, writing samples, and, if applicable, portfolio to CCAO Outreach & Member Engagement Manager Rachel Reedy at rreedy@ccao.org by the close of business Thursday, September 4, 2025.

A Special Thanks to our Pinnacle Partner

PALMER ENERGY COMPANY

STATE AND FEDERAL NEWS

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REVIEW: Auditor of State bulletin on payment re-direct schemes

Last year, Auditor of State (AOS) Keith Faber released a bulletin to provide guidance to governments regarding payment re-direct schemes and business email compromise schemes. As cyber scams continue to increase in frequency, counties need to be vigilant to safeguard taxpayer funds.

NOTE: Failure to follow the guidance may result in an AOS finding if a loss occurs , and the employee is considered liable as a result of negligence or performing duties without reasonable care.

The bulletin gives four real examples of successful or attempted scams on local governments:

- **Spear phishing:** More than $700,000 was stolen from a recreation district because of a payment re-direct scheme. Emails were received by the district, from an email account slightly different than the original vendor email account, which contained erroneous payment instructions to the "vendor." The district followed the instructions and transferred $713,094 to the fraudulent account, without independently verifying the identity of the requester or the new banking account.
- **Spear phishing:** A city fell victim to a "spear phishing" scheme resulting in theft of nearly $219,000 when the finance department received emails from someone pretending to be an existing vendor. The email persuaded the employee to change the bank account routing information the city had for the vendor. Vendor verification protocols were not followed, which could have prevented this fraud.
- **Investment account change request:** A college fell victim to a spear phishing attack that included convincing branding and logos of a financial institution causing the college to change account information on a $6 million account. Realizing a day later due to Daily Cash Monitoring protection that the money was not in its account the college was able to recover the funds through the activation of the Financial Fraud Kill Chain.
- **Fraudulent check and Electronic Funds Transfer/ACH scheme:** A city reported three instances of fraudulent checks submitted for payment to their bank and two instances of attempted ACH fraud. Though none of these instances were successful and the city did not experience a loss, this is another example of attempted fraud.

The rest of the bulletin discusses ways to identify and prevent these scams.

Counties are tasked with safeguarding millions in taxpayer dollars, so it is vital that county fiscal staff familiarize themselves with the bulletin.

If you have any questions regarding the information in the bulletin, send an email to the AOS Special Investigations Unit at PaymentSchemeQuestions@ohioauditor.gov.

Supreme Court upholds Rover Pipeline valuation at $3.669 billion for TY 2019

The following is adapted from an article on Court News Ohio, a government news servicing focusing on Ohio's courts. The full article is available at the link.

The Supreme Court of Ohio recently affirmed a Board of Tax Appeals (BTA) decision determining the taxable value of the portion of the natural gas Rover Pipeline that passes through Ohio to be $3.669 billion for the 2019 tax year.

The pipeline is at least partially located in 18 Ohio counties: Belmont, Carroll, Crawford, Defiance, Fulton, Hancock, Harrison, Henry, Jefferson, Monroe, Noble, Richland, Seneca, Stark, Tuscarawas, Wayne, and Wood counties

The pipeline cost $6.3 billion to construct and is over 700 miles long, running through portions of eastern Ohio to a location in Defiance County in northwest Ohio before going on to markets across the United States and Canada. The BTA rejected the pipeline company's claim that the taxable value of the pipeline is only about half as much as the tax commissioner's valuation of $3.669 billion. The Supreme Court unanimously upheld the BTA's decision.

Writing for the Court, Justice Patrick F. Fischer characterized the dispute as a "battle of appraisals," a type of case in which the BTA must review competing appraisal evidence. He explained that when assessing competing appraisals to determine tax values, the "BTA is vested with wide discretion in determining the weight to be given to the evidence and the credibility of the witnesses that come before it."

The BTA ruled that Ohio Tax Commissioner Patricia Harris submitted the best evidence of the pipeline's taxable value as presented by appraiser Brent Eyre. The opinion stated that unless the record indicates the board's decision was unreasonable or unlawful, the Court will not disturb it. Justice Fischer wrote that Rover had not shown the board had committed an error that justified overturning the BTA's decision.

With the pipeline starting operation in late 2018, the Ohio tax commissioner began assessing taxes for the Rover property for the 2019 tax year. Under R.C. 5727.111(D), the taxable property of a pipeline is assessed at 88% of its true value.

The tax commissioner's review culminated in valuing the Ohio portion of the pipeline at $3.983 billion. Rover proposed that the commissioner use an alternative method to value the property and sought to lower the value based on the delays caused by weather and regulatory actions. The commissioner rejected the proposal, and Rover appealed to the BTA.

At the BTA, Rover presented an appraisal by Robert Reilly. He concluded the taxable value of the Ohio portion of the pipeline is $1.792 billion.

The tax commissioner declined to present evidence using the appraisal method that resulted in her original valuation of $3.983 billion. Instead, she submitted Eyre's report. Eyre used an appraisal method similar to Reilly's but came to a different conclusion. He determined the taxable value to be $3.669 billion.

Reilly's value of the entire 700-mile pipeline was about $3.3 billion, while Eyre concluded the value of the whole pipeline was $5.67 billion.

NACo conducting SNAP change survey

NACo is conducting a brief survey to hear from counties how they plan on implementing updates made to the Supplemental Nutrition Assistance Program (SNAP) made through the federal One Big Beautiful Bill Act.

The survey can be accessed here.

NACo has also provided an overview of the SNAP changes.

EDUCATION AND GRANTS

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Public risk management conference to be held in September

On September 5, the Ohio Public Risk Management Association (OPRIMA) will be hosting OPRIMA Fest 2025, "Harvesting Knowledge in Risk Management." The event will be held at the Sharonville Convention Center in Sharonville and contain a full day of learning.

Registration costs $100 and can be completed here.

Breakout sessions include a tabletop cybersecurity exercise based on AI threats, injury reporting and investigations, and market updates, among others.

Proposals for Historical Markers open, grants available to defray cost

The Ohio History Connection maintains Remarkable Ohio, the series of state historical markers across all 88 counties.

Proposals can be made until May 1, 2026, for the latest round of historical markers.

Marker nominations should address at least one important aspect of Ohio's historical, natural, or physical development in one of the following areas: history, architecture, culture, archaeology, or natural history.

All marker subjects must embody one or more of the following:

- Be associated with events that have made a significant contribution to broad patterns of history;
- Be associated with persons no longer living who have made significant contributions to patterns of history and culture;
- Embody the distinctive characteristics of a type, style, period, method of construction, architecture, or represent the work of a master;
- Yield, or be likely to yield, information important in prehistory or history;
- Be associated with groups who have made distinctive and significant contributions to history;
- Embody characteristics of the state representing significant aspects of the physical or natural history of the earth and its life.

Markers cost between $4,010 and $4,420, depending on the length of text inscribed. There are additional costs if the marker will have artwork or photos added.

There are three grants available to defray the cost of purchasing an approved marker:

Ohio Historical Markers Grant
Provided directly through the Ohio History Connection, the program provides $1,000 of the cost. Markers featuring state and/or national significance will take precedence over local significance only, and preference may be given to markers proposed in counties with fewer markers than others.

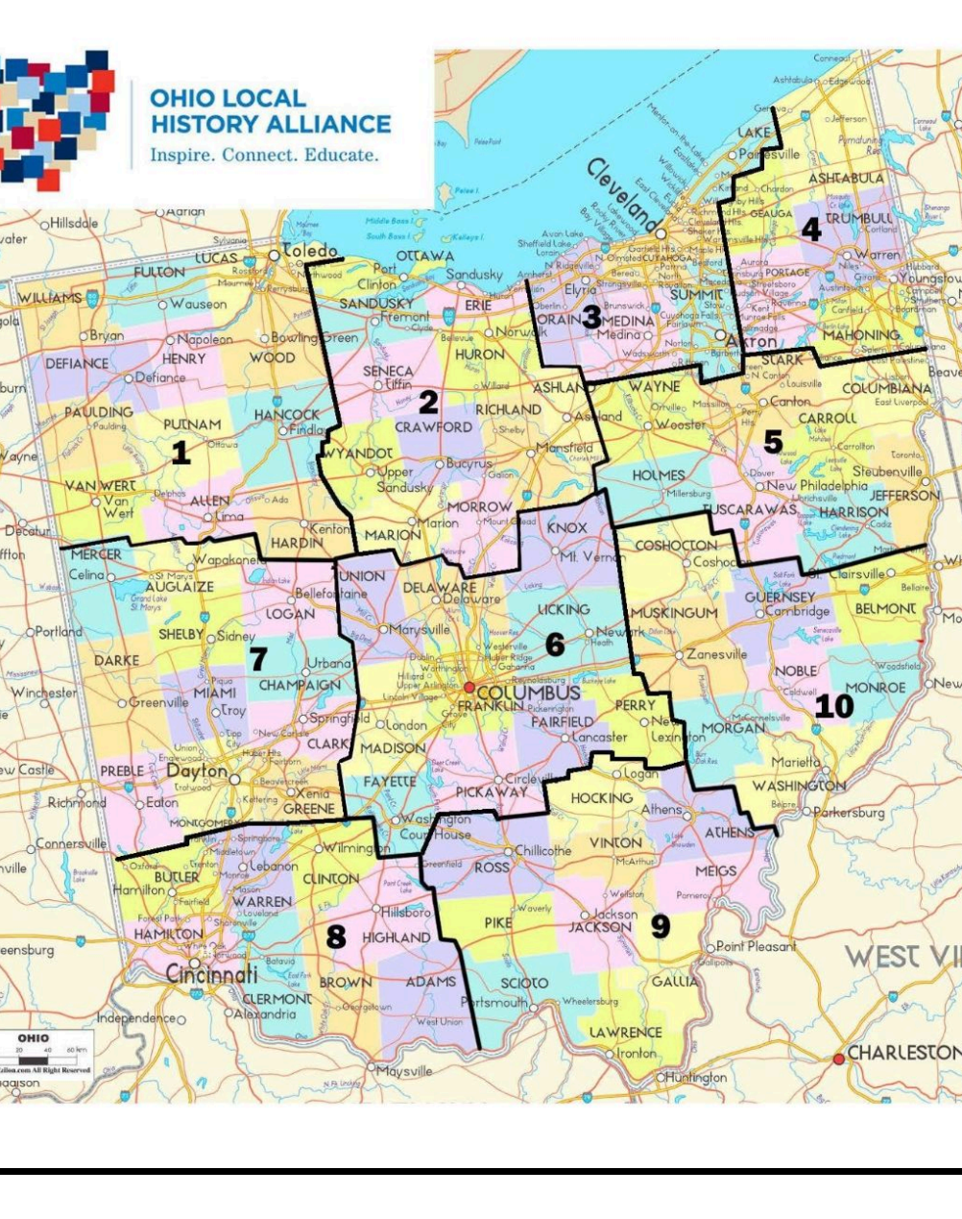
William G. Pomeroy Foundation Grant
Provided by the eponymous organization, these grants can cover up to $3,585 of a marker's costs. The foundation uses the same criteria as the general marker program and does not appear to give preferences. Up to 10 grants are awarded per year.

Robert W. & Karen W. Lucas Regional Fund
Provided through donations by Robert W. and Karen W. Lucas, these grants can cover up to $3,585 of the cost of a marker. Funds are only available for markers in select counties. These are counties in the Ohio Local Historical Alliance regions 5, 9, and 10 (see map below).

More information about the grants and the program as a whole is available on Remarkable Ohio's website.

Counties in Region 5, Region 9, and Region 10 are eligible for the Lucas Regional Fund.

This includes Athens, Belmont, Carroll, Columbiana, Coshocton, Gallia, Guernsey, Harrison, Hocking, Holmes, Jackson, Jefferson, Lawrence, Meigs, Monroe, Morgan, Muskingum, Noble, Pike, Ross, Scioto, Stark, Tuscarawas, Vinton, Washington, and Wayne counties.



COUNTY NEWS

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Each week Counties Current highlights the happenings in our counties in the words of their local media. One story from each of the CCAO's five districts is highlighted, and on occasion other stories may be highlighted as well.

Northwest District

Paulding commissioners heard about grant funds, receive updates

Crescent News, August 18, 2025

Paulding County has received grant funding for emergency planning and awarded funds for a road improvement project.

Paulding County Emergency Management Agency Director Jay Klopfenstein informed county commissioners during a recent meeting that his agency has received a $14,680 local emergency planning committee grant recently.

He also reported that one lift station generator has been served, with a second one scheduled for service. An upgrade for the NIXLE program also has been approved.

The board then opened bids for the 2025 Ohio Public Works Commission township road improvement project. Proposal one had an engineer estimate of $294,419, and proposal two had an engineer's estimate of $344,182.

Bids were received from Gerken Paving of Napoleon, $297,774.50, for bid one and $316,432.50 for bid two; and Shelly Co. of Findlay, $316,497, for bid 1 and $367,987 for bid 2.

Commissioners awarded both bids to Gerking Paving.

Northeast District

Few takers: Lorain County commissioners frustrated over lack of contractors for housing rehab

Cleveland.com, August 21, 2025

Lorain County Commissioners last week approved more than $770,000 in federal housing rehabilitation contracts, but the votes came with pointed warnings about a shortage of contractors bidding on the work.

At their Aug. 15 meeting, commissioners approved 16 projects through the Community Housing Impact and Preservation (CHIP) and Lead-Safe Ohio (LSO) programs. Individual contracts ranged from roughly $10,000 to over $80,000 and included repairs such as window and door replacements, siding and porch upgrades, HVAC system installation, electrical rewiring, plumbing work and lead hazard removal.

While the board stressed the importance of these projects for maintaining local housing stock and assisting low- to moderate-income homeowners, Commissioner Marty Gallagher expressed frustration over the low number of bids.

Of the 16 projects approved, 14 received three or fewer bids. One of the projects receiving a single bid was a $80,412 CHIP HOME Program contract for work including handrail repairs, new HVAC and electrical rewiring and hot water tank replacement.

"This is general construction stuff," Gallagher said. "I would highly suggest that the department that is managing this start finding contractors for this kind of work. This is not rocket science on this one."

Community Development Coordinator Dave Greenspan acknowledged the concern and said his office has been working to expand contractor participation. He noted that a recent outreach session helped to add two or three contractors to the county's federally approved list, but agreed that more are needed.

Central District

Delaware County enacts property tax rollback for 4th year

10TV.com, August 21, 2025

The Delaware County Board of Commissioners voted to approve a property tax rollback for a fourth year in a row to help ease the burden of property taxes.

It will provide about $6.9 million in tax relief for taxpayers.

Since Delaware County only gets about 3% of property taxes, the rollback will save people about 1% on their bills, according to Commissioner Jeff Benton.

"We really want to run a tight ship fiscally, we want to make sure we provide excellent services to our residents which we feel we do, but also provide those services at a reasonable cost and I think we have accomplished that," Benton said.

Benton said commissioners want to do what they can to save taxpayers money, but since the county only receives a small percentage, it is up to other taxing entities to follow suit.

"Most people don't know about the rollback that we have been doing. It is the fourth year in a row, so hopefully with the focus on property taxes — regionally and statewide — more people will understand Delaware County is really trying to help," Benton said.

Delaware County Auditor George Kaitsa is working with the County Auditor's Association of Ohio to advocate for legislation that would enact property tax relief at the state level. He said the state's laws are outdated.

Southwest District

'A new opportunity for families to come together'; Children's Home building reopens

Wilmington News Journal, August 20, 2025

After facing a setback that resulted in a two-year delay and a nearly $1 million repair to reach this point, the Clark County Department of Job and Family Services crossed the finish line with its renovation project of the Children's Home building.

The department recently reopened this building on Home Road. The $4.6 million renovation project was completed this month after previously being delayed due to damage from a propane tank explosion.

"This project was a very interesting one that took several years to complete and probably about everything that could have gone wrong went wrong. We had lots of starts and stops with this," said Clark County Commissioner Melanie Flax Wilt.

Nearly 50 people attended the grand reopening of the renovated Children's Home building.

County officials kept their eyes on the goal, focusing on seeing their vision for the renovation project come to fruition, Flax Wilt said.

"I'm so happy that we've been able to finally reach this," Flax Wilt said.

The complex is used for JFS services geared toward children in Clark County. The buildings will supplement JFS programming and house activities such as foster parent training, supervised visitation, staff training, county-related activities and county meetings.

The county doesn't want to "over program" the new space, but officials want to allow space for families to come together and continue to improve, Flax Wilt said.

Southeast District

Jefferson County officials mulling funding for water projects

Herald Star, August 15, 2025

Mike Eroshevich, director of the Jefferson County Water and Sewer District, said the county has been able to secure more than $20 million in loans for local water projects, but geographic divisions have prevented it from obtaining much-needed grants to help pay for them.

He's hopeful that could change and is expected to meet with the Jefferson County Commissioners for a work session following next Thursday's meeting to discuss that.

Prior to Thursday's meeting, Eroshevich said the villages of Amsterdam and Bergholz alone would qualify for funding available for water system upgrades in disadvantaged communities.

But he said because they are considered part of a larger service area, dubbed Area M, projects for the two communities have been ineligible for such grants.

Eroshevich he's since learned of service area near Dayton that includes about 400,000 customers that appears to have succeeded in netting such funds.

He added he's also exploring whether leaders of the villages could apply for the grants.

The villages have been served by the county for more than 30 years after officials there were unable to maintain the aging systems on their own.

DATES TO REMEMBER

Please view the CCAO Calendar for a comprehensive list of events to note.

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AUGUST 26
CCAO Board of Directors Meeting

AUGUST 29
CEBCO Board of Directors Meeting

SEPTEMBER 1
Labor Day - Legal Holiday

SEPTEMBER 12
CORSA Annual Meeting

SEPTEMBER 19
CCAO Board of Directors Meeting

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