

AGENDA
Portage County Land Reutilization Corporation
April 6, 2016
2:30 pm

- I. Call to Order & Attendance**
- II. *Approval of Official Meeting Minutes*** – January 14, 2016, January 20, 2016, and February 24, 2016.
Recommended Action: Approve Minutes
- III. Appoint New Board Members**
Recommended Action: Nominate Jack Kohl and Ina M. Sayre (Real Estate and Finance experience respectively)
- IV. Confirmation of Electronic Vote re: MOF Special Assessments applied after property sale**
Recommended Action: Confirm unanimous electronic vote
- V. Demolition Assistance Program Policy**
Recommended Action: Approve Policy
- VI. Mission Statement & Visioning**
Recommended Action: Approve Mission Statement
Discussion of vision process
- VII. Financials**
Recommended Action: Approve Financial Statements
Audit / By-Laws Discussion
AUP Quote from Julian & Grube
- VIII. Moving Ohio Forward Lien Discussion**
Recommended Action: Approve release of all special assessments / liens
- IX. Adjourn**

Portage County Land Reutilization Corporation

**Reed Memorial Library
Wednesday, February 24, 2016
2:30 PM**

Meeting Minutes

The Board of Directors of the Portage County Land Reutilization Corporation met for a regular monthly meeting on **Wednesday, February 24, 2016** at Reed Memorial Library. The meeting was called to order at **2:45 PM** by Co-Chair Brad Cromes.

ROLL CALL – Lisa Reeves

Director's Present – Brad Cromes, Wendi O'Neal and Bridget Susel.

Directors Absent – Vicki Kline and Kathleen Chandler.

Also Present - Dave Vaughan, Mike Bogo, Jenna Dorris, Kaitlyn McNerney, Dan Morganti, Theresa Steinlechner, Chad Murdock, John Zizka, Chris Moravec, Alecia Bencze, Sabrina Christian Bennett, Todd Peetz, Lisa Reeves, Scott Rainone, Glenn Reigelman, Deeann Barkett, Janet Esposito, Adam Bey and Victor Grimm.

APPROVAL OF OFFICIAL MEETING MINUTES

Due to lack of Board Members for a quorum, the January 14, 2016 Special Board of Directors Meeting and the January 20, 2016 Board of Directors Meeting Minutes will be approved at the March 23, 2016 Board of Directors Meeting.

MOVING OHIO FORWARD PROGRAM – Todd Peetz discussed the background of the Moving Ohio Forward Grant. It was an Ohio Attorney General Grant based on bank foreclosure penalties. Portage County received \$812,000 with the first \$500,000 was free and the remaining \$312,000 had to be matched. The Land Bank used \$312,000 of DETAC funds to cover the matching. The Land Bank was new at the time of MOF and there were different thoughts on how the MOF Program should be handled. One idea that the Land Bank moved forward with was that if you were a willing partner and did not make the Cities, Townships and Villages go through the court ordered process then you would not have an assessment put on your property for the demolition. Out of the roughly \$1.2 Million, about \$500,000 should have been assessed to properties that did not willingly sign-off on the demolitions. As part of the process the Prosecutor's Office created a Memorandums of Understanding (MOU) that stated the money is coming from the Land Bank and that Regional Planning would Administers the Grant. Once the units were demolished, Regional Planning would inform the Cities, Townships and Villages of the cost. Per the MOU the Cities, Townships and Villages would put the cost as an assessments on the properties. Per the Ohio Revised Code 505.86 the assessment should be immediately added once the City, Township or Village has applied the assessment and gives to the Auditor to put on the taxes.

Project was completed by December of 2014. In early 2015, NDS as the Land Bank administrator discussed with the Land Bank which properties had received assessments. As a result of those discussions, Regional Planning contacted the communities and reminded them that per the MOU's they needed to place the assessments. There were several assessments that were placed in the March, April, May time line that first made it onto the September 2015 and January 2016 tax bills. It appears there are (4) properties that have since sold. Of those, (2) had assessments placed by the Township, however, the sale of those properties were completed between the time the Township submitted the assessment to Auditor and the assessment showed on the tax record. The other (2), one in Ravenna City and one in Ravenna Township sold never having an assessment filed. Currently, there is over \$318,000 that has been assessed. There are (7) properties combined in Ravenna City and Ravenna Township that need assessments placed and (1) in Shalersville. Shalersville actually went to court to change the assessment to at time of sale.

MOVING OHIO FORWARD PROGRAM LIENS – Attorney Chad Murdock – discussed options regarding removal of the liens on the (4) properties that have sold. There are certain steps that will need to be taken to get the liens released. This may take a court order and Chad will need the Board to provide a Resolution to proceed on these (4) properties. Chad stated that it would not be in the best interest of the Land Bank to release all the properties from the liens. The assessment is going to force the owner to do one of two things. Either pay it or not pay it. If they don't pay it this can be a mechanism to foreclose. It was stated that regarding the (4) properties would need to go through the Townships to initiate the process to release the liens. Chad stated that this may take some time to work through and asked that homeowners be patient. Director B. Susel recommended the assessments be removed allowing for easier sale of the properties to get them back on the tax rolls. Director B. Cromes asked NDS to prepare a list of demolished properties that should be acquired by the Land Bank as well as which properties should have the assessments removed. Director W. O'Neal does not feel we can pick and choose which properties should keep the assessments. She feels assessments should stay on all the properties.

VISION AND MISSION STATEMENT DISCUSSION – Dave Vaughan – Scott Rainone discussed the ideas that the Land Bank would like to include in the vision and mission statement. Scott is requesting (2) dates for a meeting to discuss with the Board. The dates chosen are March 4, 2016 at 8:00 a.m. and March 11, 2016 at 8:00 a.m. at the offices of Neighborhood Development Services, Inc. The Board would like this finalized by the end of March.

FORECLOSURE PROCESS CONTRACT UPDATE – Jenna Dorris – presented an update of the properties that are through the foreclosure process and those that are currently in the process.

501(c)(3) APPLICATION – Attorney Chad Murdock announced that he and Kaitlyn McNerney are still working to complete the application and expect it to be ready for Director V. Kline to sign.

SOFTWARE COMMITTEE AND DATES – Dave Vaughan – in looking at the process it appears that mapping capabilities may be required. Dave is looking for a couple of Board members to sit through some demos. Director B. Cromes asked about using the GIS system. Director B. Susel suggested having Joe Reichlin, the GIS Manager for the county sit in on some of the meetings. W. O’Neal also suggested that Regional Planning Commission have a representative (Claudia James) at those meetings.

REPORTS AND COMMUNICATIONS

Treasurer’s Report – Treasurer Dan Morganti presented current Financial Statements. These will have to be approved at the March meeting due to lack of a quorum.

Property Inventory – Jenna Dorris – the properties listed on the website are what is available for sale.

BOARD STRUCTURE/MEMBER NOMINATION – Director B. Cromes – stated that Jack Kohl has agreed to join the Board. Nominations and votes **will** have to be addressed at a future date.

OTHER BUSINESS

Annual Meeting – Dave Vaughan – he has sent a memo to the Board requesting ideas/dates for the Annual Meeting. Director B. Cromes recommended adding the discussion to the March Agenda.

Habitat for Humanity – Sabrina Christian Bennett – discussed how Habitat for Humanity can partner with the Land Bank to get properties back on the tax roll. Director B. Cromes discussed the acquisition/rehab/re-sale program that the Land Bank is working on. He suggested that Sabrina reach out to Dave Vaughan or Jenna Dorris to see what is available. Dave Vaughan suggested that Habitat for Humanity look at the Land Banks website.

NEXT MEETING DATE

The next meeting of the Portage County Land Reutilization Corporation will be on Wednesday, March 24, 2016 – 2:30 PM at Reed Memorial Library.

ADJOURNMENT

Director B. Susel made a motion to adjourn. Director W. O'Neal seconded the motion. Motion carried with 3 Yeas, 0 Nays.

We do hereby certify that the foregoing is a true and certified record of the Board, the official meeting of February 24, 2016 adjourned at 3:35 PM.

Vicki Kline

David Vaughan

Chairman

Secretary/Administrator

**Special Meeting of the Board
Portage County Land Reutilization Corporation**

**Neighborhood Development Services, Inc.
Thursday, January 14, 2016
3:00 PM**

Meeting Minutes

Portage County Land Reutilization Corporation Board of Directors met for a Special Meeting of the Board on Friday, January 14, 2016 at Neighborhood Development Services, Inc.

Call to Order: The meeting was called to order at 3:05 pm by Chairman Vicki Kline.

Roll Call of Directors Present: Vicki Kline, Kathleen Chandler, Brad Cromes, Bridget Susel and Wendi O'Neal.

Also Present: Dave Vaughan, Jenna Cariglio-Dorris, Chad Murdock, Denise Smith, Dan Morganti, Erica Sadaj, Kaitlyn McNerney and Alecia Bencze.

DISCUSSION

AGREEMENT BETWEEN PORTAGE COUNTY LAND BANK AND TREASURER

Vicki opened the meeting by stating that while Director Susel e-mailed some changes, Director O'Neal also had some changes. Director O'Neal asked about language in the 2015 contract which required an Itemized listing of costs to be provided by the Prosecutor to the Treasurer, which the Treasurer will then provide to the Land Bank on a quarterly basis. She asked whether this language could be incorporated into the current contract, on page two as a responsibility of NDS.

Director Chandler asked for clarification as to where this language is located. Wendi responded that this is in Section 1a of the 2015 contract.

Director Kline asked which costs would be included in the Itemized list. Director O'Neal stated that it would include costs to clear title and court costs, costs from the Clerk of Courts and Sheriff's Department as well as postage costs.

Dave Vaughan stated that since the Land Bank will paying these costs directly in the 2016 contract, the costs will be shown in the monthly financial reports. Director Susel agreed that these costs would be shown in the monthly financials and that adding the language would be redundant. Director Cromes agreed that this would be unnecessary since the Land Bank is paying the costs directly. Director Susel added that paying the costs directly is a much better option for the Land Bank. It will be cleaner for the auditors, and all involved, to have the payments and costs tracked internally.

Denise Smith asked that, at some point, the Prosecutor's Office be provided with a copy of the payment package, since they are the ones requesting the title work, etc. This would allow their office to verify that payments were made appropriately for their files. Director Cromes asked whether she would prefer that language be in the contract. Denise Smith responded that the contract is fine as written.

Director Cromes clarified that the edits so far, begin on Page 3. This requires the sections being re-numbered to ensure that they are sequential. Also, in Section II, Paragraph 3, Section a: the second line will be changed to remove the words "deposit money for" and replace with the words "new costs." Finally, on page 4, we will add Vicki Kline, Land Bank Chair below the appropriate signature line.

Director Susel responded that his summarization was correct and asked whether the Board was ready to make a motion or if they needed more time to review the document.

Director O'Neal asked for clarification on language in Page 2, Number 2, which states, "Upon execution of this agreement, the Treasurer shall initiate transfer of all monies held on behalf of the Land Bank received as the result of prior contracts, and not committed to fulfilling obligations under those contracts, back to the Land Bank."

Director Cromes responded that this information is represented in the spreadsheet he brought to the meeting. Director Susel responded that this would include any remaining funds from the lump sum deposited at the beginning of the 2015 contract. Director Cromes responded that the remaining balance is \$11,768.10. He stated that his understanding is that there are not other costs outstanding at this time.

Director Kline asked whether the Board was ready to pass the proposed contract. Director O'Neal moved to approve the contract with the stated amendments. Director Chandler seconded the motion. Motion carried with 5 Yeas, 0 Nays. All in favor, none opposed.

ADJOURNMENT

Director O'Neal made a motion to adjourn. Director Cromes seconded that motion. Motion carried with 5 Yeas, 0 Nays.

I do hereby certify that the foregoing is a true and certified record of the Board, the official meeting of January 14, 2016 adjourned at 4:00 PM.

C. David Vaughan, Executive Director

Date

Portage County Land Reutilization Corporation

**Reed Memorial Library
Wednesday, January 20, 2016
2:30 PM**

Meeting Minutes

The Board of Directors of the Portage County Land Reutilization Corporation met for a regular monthly meeting on Wednesday, January 20, 2016 at Reed Memorial Library. The meeting was called to order at 2:38 PM by Chair Vicki Kline.

ROLL CALL – Pam Friend

Director's Present – Vicki Kline, Kathleen Chandler, Brad Cromes, Wendi O'Neal and Bridget Susel.

Directors Absent – None.

Also Present - Dave Vaughan, Mike Bogo, Jenna Dorris, Kaitlyn McNeerney, Pam Friend, Dan Morganti, Theresa Steinlechner, Chad Murdock, Ed Dean, John Zizka and Chris Moravec.

APPROVAL OF OFFICIAL MEETING MINUTES

Director K. Chandler made a motion to approve the December 11, 2015 Board of Directors Meeting Minutes as presented. Director B. Cromes seconded the motion. Motion carried with 5 Yeas, 0 Nays.

Director K. Chandler made a motion to approve the minutes for the January 8, 2016 Board of Directors - Special Meeting regarding the discussion of the contract between the Portage County Land Reutilization Corporation and the Portage County Treasurer. Director B. Cromes seconded the motion. Motion carried with 5 Yeas, 0 Nays.

VISION AND MISSION STATEMENT DISCUSSION – Dave Vaughan suggested using a company called Fahrenheit Digital to facilitate in the development of the Land Bank's Vision & Mission Statement. The cost would be \$500 and include (2) meetings. Dave will talk with Scott Rainone at Fahrenheit to see when he is available to meet. Dave also suggested that the Board Members go to www.pclandbank.com and review the beginning stages of the Land Bank's website.

FORECLOSURE PROCESS CONTRACT UPDATE – Attorney Chad Murdock announced that the *Foreclosure Process Contract* with the Treasurer's office has been signed. He suggested that the Land Bank give an ongoing list of properties to the prosecutor. The goal is to have 40+ deeds by the end of the year. Jenna Cariglio-Dorris stated that they have sent a list to Townships and Villages. There seems to be a delay in getting the correct contact information for the incoming Trustees as the Board of Elections has not updated the list for 2016 newly elected officials. Director B. Cromes suggested contacting the Engineers office for their updated list of officials.

501(c)(3) APPLICATION – Attorney Chad Murdock announced that he and Kaitlyn McNerney are about 80% on the completion of the application. The application requires information regarding the policies and procedures of the Land Bank. Chad plans to meet with Dave Vaughan to make sure those are all complete. Chad is hoping to have application completed by the February 24, 2016 meeting.

BOARD STRUCTURE REVISION – Director V. Kline and Attorney Chad Murdock – The Committee had a discussion on reducing the number of Board members from nine (9) to (7). The Committee looked at the skill set of the current Board and recommended reducing the Board to the five (5) statutory members, plus two (2) additional members with experience in economic development and finance.

Chad stated that he made the proposed revisions to Article III; Section 1: B and C in regards to the number of Board of Directors in the By-Laws. The proposed change would be for a seven (7) member board, which would include the following: *the Portage County Treasurer; two (2) members of the Board of Commissioners; one (1) representative of a township with a population of at least 10,000 residents; one (1) representative from the largest municipal corporation and two (2) appointed directors; one (1) representative with private sector or non-profit experience in rehabilitation or real estate; one (1) representative with experience in real estate financing.*

Director B. Cromes made a motion to approve the changes to Article III; Section 1 - B and C. Director W. O'Neal seconded the motion. Motion carried with 5 Yeas, 0 Nays.

Chad also stated that he made the proposed revisions to Article III; Section 12 – *Action without a Meeting; No Proxy; Participation by Telephone. Any action that may be authorized or taken at a meeting of the Board of Directors not required to be open (see Article II; Section 9) may be authorized or taken without a meeting by the affirmative vote or approval of, and in a writing or writings signed by, or in an email or emails containing an affirmative vote or approval of, all the Directors. Any writing(s) or email(s) of this type will be filed with or entered on the record of the Corporation. [] Voting by proxy shall not be permitted.*

Director B. Cromes made a motion to approve the changes to Article III; Section 12 – paragraph 1 – Action without a Meeting. Director B. Susel seconded the motion. Motion carried with 4 Yeas, 1 Nay (Director K. Chandler).

In addition, while Directors are expected to attend all Board of Director meetings, in the event of illness or other circumstance where a Director cannot attend, he or she is encouraged to participate in a meeting of the Board of Directors not required to be open (see Article II; Section 9), as if in attendance, by telephone so long as that Director can be heard by all Directors in attendance at the meeting and all such Directors can hear the Director participating by telephone in the meeting.

Director W. O'Neal made a motion to approve the changes to Article III; Section 12 -- paragraph 1 -- Participation by Telephone. Director B. Susel seconded the motion. Motion carried with 5 Yeas, 0 Nays.

2016 BUDGET REVISIONS -- Dave Vaughan presented the proposed Budget for 2016 with a change regarding Special Assessments. Dave is proposing reducing the Mission Statement funds from \$2,500 to \$500 to cover the invoice from Fahrenheit Digital and utilize the remaining \$2,000.00 for Special Assessments. Dave noted that the Cash Reserve of \$12,000 will come out of existing cash, be recorded on the Balance Sheet and will come off the Income Statement.

Director K. Chandler made a motion to approve the 2016 Budget with the suggested change regarding \$2,000 from the Mission Statement cost going to Special Assessments. Director B. Susel seconded the motion. Motion carried with 5 Yeas, 0 Nays.

AUDIT -- Kaitlyn McNamey reported that the Audit is complete and that no issues were found. She suggested that there would be no need for a conference exit interview, unless the Board would prefer to participate in one. There is a Management Letter and an Exit Conference Waiver to be signed.

Director K. Chandler made a motion to authorize Chairman V. Kline to sign Exit Conference Waiver and Treasurer Dan Morganti to sign the Management Letter to Dave Yost, Auditor of State. Director B. Cromes seconded the motion. Motion carried with 5 Yeas, 0 Nays.

Director B. Susel made a motion to accept the 2013-2014 Audit's as presented. Director B. Cromes seconded the motion. Motion carried with 5 Yeas, 0 Nays.

REPORTS AND COMMUNICATIONS

A) Treasurer's Report -- Treasurer Dan Morganti presented current Financial Statements.

Director W. O'Neal made a motion to approve the Financial Statements as presented. Director K. Chandler seconded the motion. Motion carried with 5 Yeas, 0 Nays.

B) NIP Update -- Jenna Cariglio-Dorris presented an update on the NIP Program.

OTHER BUSINESS

Dave Vaughan informed the Board of Directors that NDS received the asbestos and lead reports back on the Mantua Township property located at 4550 W. High Street that was considered for rehabilitation. It was determined that the cost of rehabilitation exceeds the value and therefore it will be demolished.

Director B. Cromes requested that going forward he would like included in the Board meeting packets each month an updated list of the properties the Land Bank is holding.

Dave Vaughan and Director V. Kline discussed a series of emails from Chris Meduri regarding a property that a gentleman bought Sheriff's Sale.

In between the purchase and the Sheriff's deed coming forward a lien was put on his property. He is questioning why the lien did not show up at the time of sale. The lien was filed on April 22nd by the Township and the sale was completed on June 17th.

Chris Moravec of the Auditors office stated that Townships can file a lien with the Auditor and that they have until the 2nd Monday in September to file them. She stated that if the Townships delivered the lien in April it would not go on the tax bill until that September.

Chris also stated that she thinks the confusion comes because these are special assessments and not actually a lien. Most people think it is a lien at the Records office. Chris pointed out that unless the paperwork the Township brings in includes MOF information, the Auditors office would not catch the lien.

Director B. Cromes suggested that more research is needed.

NEXT MEETING DATE

The next meeting of the Portage County Land Reutilization Corporation will be on Wednesday, February 24, 2016 – 2:30 PM at Reed Memorial Library.

ADJOURNMENT

Director B. Cromes made a motion to adjourn. Director W. O'Neal seconded the motion. Motion carried with 5 Yeas, 0 Nays.

We do hereby certify that the foregoing is a true and certified record of the Board, the official meeting of January 20, 2016 adjourned at 3:30 PM.

Vicki Kline
Chairman

David Vaughan
Secretary/Administrator

Wednesday, March 16, 2016 at 10:31:43 AM Eastern Daylight Time

Subject: Re: Resolutions regarding Release of MOF liens

Date: Monday, March 7, 2016 at 8:38:30 AM Eastern Standard Time

From: Wendi O'Neal

To: Vicki Kline, Kathleen Chandler, Bridget Susel, Brad Cromes, Jenna Cariglio

CC: Cmurdocklaw@aol.com, Dave Vaughan

I vote in the affirmative for the Township Resolution with Exhibit A and the Resolution for the City of Ravenna with an amending inclusion of the specific parcel and address.

Wendi O'Neal

On March 2, 2016 at 8:39 AM Jenna Cariglio <jcariglio@ndsohio.org> wrote:

Good Morning,

Per the discussion at the last Board Meeting, attached please find Resolutions and exhibits, which were prepared by Attorney Murdock for the release of MOF liens on the properties that were sold prior to the placement of the lien.

Please note that in order to move forward on an e-mail vote, we will need each Board Member to respond with an affirmative vote.

Sincerely,

Jenna Cariglio-Dorris | Resource Development Coordinator
Neighborhood Development Services, Inc.
120 E. Main Street | Ravenna Ohio 44266
584 W. Tuscarawas Ave. | Barberton Ohio 44203
330.297.6400 x 214 | 330.357.1560 Cell

Subject: RE: Resolutions regarding Release of MOF liens

Date: Friday, March 4, 2016 at 2:44:53 PM Eastern Standard Time

From: Kathleen Chandler

To: Jenna Cariglio

I approve of the attached resolutions concerning the waiver of liens assigned to the referenced properties.

Kathleen Chandler

From: Jenna Cariglio [mailto:jcariglio@ndsohio.org]

Sent: Wednesday, March 02, 2016 8:39 AM

To: Kathleen Chandler; Vicki Kline; Brad Cromes; Bridget Susel; Wendi O'Neal

Cc: Dave Vaughan; Cmurdocklaw@aol.com

Subject: Resolutions regarding Release of MOF liens

Good Morning,

Per the discussion at the last Board Meeting, attached please find Resolutions and exhibits, which were prepared by Attorney Murdock for the release of MOF liens on the properties that were sold prior to the placement of the lien.

Please note that in order to move forward on an e-mail vote, we will need each Board Member to respond with an affirmative vote.

Sincerely,

Jenna Cariglio-Dorris | **Resource Development Coordinator**
Neighborhood Development Services, Inc.
120 E. Main Street | Ravenna Ohio 44266
584 W. Tuscarawas Ave. | Barberton Ohio 44203
330.297.6400 x 214 | 330.357.1560 Cell

Subject: RE: Resolutions regarding Release of MOF liens

Date: Wednesday, March 2, 2016 at 2:00:11 PM Eastern Standard Time

From: Vicki Kline

To: Bridget Susel, Jenna Cariglio

CC: Kathleen Chandler, Brad Cromes, Wendi O'Neal, Dave Vaughan, Cmurdocklaw@aol.com

I vote yes on the att'd resolutions concerning the waiver of liens assigned to the properties referenced.



Vicki A Kline, CPA, MBA
Vice President
Portage County Board of Commissioners
449 South Meridian Street
Ravenna, OH 44266

O 330-297-3606

F 330-297-3610

M 330-839-5699

"There is nothing noble in being superior to your fellow man; true nobility is being superior to your former self."

Ernest Hemingway

From: Bridget Susel [mailto:suselb@kent-ohio.org]

Sent: Wednesday, March 02, 2016 1:01 PM

To: Jenna Cariglio

Cc: Kathleen Chandler; Vicki Kline; Brad Cromes; Wendi O'Neal; Dave Vaughan; Cmurdocklaw@aol.com

Subject: Re: Resolutions regarding Release of MOF liens

I approve of the attached resolutions concerning the waiver of liens assigned to the referenced properties.

Bridget

On Wed, Mar 2, 2016 at 8:39 AM, Jenna Cariglio <jcariglio@ndsohio.org> wrote:

Subject: Re: Resolutions regarding Release of MOF liens

Date: Wednesday, March 2, 2016 at 1:00:43 PM Eastern Standard Time

From: Bridget Susel

To: Jenna Cariglio

CC: Kathleen Chandler, Vicki Kline, Brad Cromes, Wendi O'Neal, Dave Vaughan, Cmurdocklaw@aol.com

I approve of the attached resolutions concerning the waiver of liens assigned to the referenced properties.

Bridget

On Wed, Mar 2, 2016 at 8:39 AM, Jenna Cariglio <jcariglio@ndsohio.org> wrote:
Good Morning,

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Please note that in order to move forward on an e-mail vote, we will need each Board Member to respond with an affirmative vote.

Sincerely,

Jenna Cariglio-Dorris | Resource Development Coordinator
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• PLEASE NOTE: This message and any response to it may
• constitute a public record, and therefore may be available
• upon request in accordance with Ohio public records law.
• (ORC 149.43)

Subject: RE: Resolutions regarding Release of MOF liens

Date: Wednesday, March 2, 2016 at 11:02:49 AM Eastern Standard Time

From: Brad Cromes

To: Jenna Cariglio, Kathleen Chandler, Vicki Kline, Bridget Susel, Wendi O'Neal

CC: Dave Vaughan, Cmurdocklaw@aol.com

I vote affirmatively to release these liens, with a later memorialization of that action at a future meeting.

From: Jenna Cariglio [mailto:jcariglio@ndsohio.org]

Sent: Wednesday, March 02, 2016 8:39 AM

To: Kathleen Chandler; Vicki Kline; Brad Cromes; Bridget Susel; Wendi O'Neal

Cc: Dave Vaughan; Cmurdocklaw@aol.com

Subject: Resolutions regarding Release of MOF liens

Good Morning,

Per the discussion at the last Board Meeting, attached please find Resolutions and exhibits, which were prepared by Attorney Murdock for the release of MOF liens on the properties that were sold prior to the placement of the lien.

Please note that in order to move forward on an e-mail vote, we will need each Board Member to respond with an affirmative vote.

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330.297.6400 x 214 | 330.357.1560 Cell

Demolition Assistance Program:

General Information / Program Selection Criteria:

The Portage County Land Reutilization Corporation (Land Bank) will entertain applications from local political jurisdictions for non-tax delinquent property on a bi-annual basis. This will apply to residential properties.

Applications will be accepted twice per calendar year and will be evaluated against the following priority rating system:

1. Emergency / public safety situations*
2. Locations adjacent to public schools
3. Properties with an identified end-user
4. Properties included in plans for public use
5. Strategic locations

Applicants will be required to provide a narrative with the parcel number, address, and description of the property, and to provide the following documentation as part of their application:

1. An ordinance or resolution declaring the proposed building to be insecure, unsafe or structurally defective, and
2. A letter from a law director or township assistant prosecutor indicating that the ordinance or resolution and declaration comply with required laws and that the deadline for appeals has expired.

Process for Approved Applications:

Once an application has been approved by the Portage County Land Bank, the following will occur:

(1) The city or township will enter into an agreement with the Land Bank, wherein the Land Bank will agree to act as the agent of the city or township in connection with one of the following (as determined by the Land Bank):

- removing, repairing, or securing insecure, unsafe, structurally defective, abandoned, deserted, or open and vacant buildings or other structures,
- making emergency corrections of hazardous conditions, or
- abating any nuisance, including high weeds, overgrown brush, and trash and debris from vacant lots

with the "total costs" of such actions to be collected by the Land Bank and paid to the Land Bank.

(2) The Land Bank's attorney will review and provide final approval of the required city ordinance or township resolution and letter from the city law director or township assistant prosecutor that the ordinance or resolution and declaration comply with law and all appeal time has run, the Land Bank will proceed with the following steps.

(3) At least 30 days before any action by the Land Bank, the Land Bank's attorney will give notice to the holders of legal or equitable liens of record and owners of record of the real property by certified

*Emergency situations will be exempt from the non-tax delinquency rule to expedite the removal of the structure. Emergency situations must be documented by: Police, Fire and / or Building Departments.

mail, return receipt requested (or, if address is unknown, publication), of the Land Bank's intent to take action (per the ordinance or resolution).

(a) The owners of record or the holders of liens of record may enter into an agreement with the Land Bank to perform the action (per the ordinance or resolution).

(b) If an emergency exists, as determined by the city or township, notice may be given other than by certified mail and less than 30 days before such action.

(4) The Land Bank will take action per the agreement and ordinance or resolution, and will collect costs incurred due to the use of employees, materials, or equipment of the Land Bank, arising out of contracts for labor, materials, or equipment, costs of service, including and costs associated with removing, repairing, or securing insecure, unsafe, structurally defective, abandoned, deserted, or open and vacant buildings or other structures, costs of making emergency corrections of hazardous conditions, or costs of abatement of any nuisance by:

(a) Promptly certifying the total costs of each abatement activity, together with the parcel number or another proper description of the lands on which the abatement activity occurred, the date the costs were incurred for each abatement activity, and the name of the owner of record at the time the costs were incurred for each abatement activity to the County Auditor, who shall place the costs as a charge on the tax list and duplicate. The costs are a lien on such lands from and after the date the costs were incurred. The costs shall be collected as other taxes, and returned to the Land Bank as directed in an affidavit from the Land Bank to be delivered to the County Auditor and Treasurer.

(b) Filing a lien on a parcel of land for the total costs incurred via an affidavit with the County Recorder stating the parcel number, the total costs incurred, and the date such costs were incurred. The Land Bank may pursue a foreclosure action to enforce the lien. The Land Bank may elect to acquire the parcel by indicating such an election in the complaint for foreclosure. On the entry of a decree of foreclosure, the County Sheriff shall advertise and offer the property for sale on at least one occasion. The minimum bid with regard to the sale of the foreclosed property shall equal the sum of the taxes, penalties, interest, costs, and assessments due and payable on the property, the total costs incurred by the Land Bank, and any associated court costs and interest as authorized by law. An owner of the parcel may redeem it by paying the minimum bid within 10 days after the entry of the decree of foreclosure. If an owner fails to redeem the parcel, and if the parcel is not sold for want of a minimum bid, it shall be disposed of as follows:

- (i) If the Land Bank elects to acquire the parcel, the parcel shall be transferred to the Land Bank as if the parcel were transferred by all owners in title to the Land Bank in lieu of foreclosure as provided in R.C. 5722.10. When the Land Bank acquires such parcel, the parcel shall not be subject to foreclosure or forfeiture under R.C. 323.25 or R.C. Chapter 5721 or R.C. Chapter 5723, and any lien on the parcel for costs incurred for any unpaid taxes, penalties, interest, charges, or assessments shall be extinguished;

or

(ii) If the Land Bank does not elect to acquire the parcel, the parcel shall be forfeited as provided in R.C. Chapter 5723.

(5) The Land Bank may pursue a separate cause of action for money damages to satisfy the lien or pursue a foreclosure action to enforce the lien without regard to occupancy. The lien for the taxes, assessment, charges, costs, penalties, and interest on the tax list and duplicate is in all cases superior to the lien of the Land Bank, whose lien for total costs shall be next in priority as against all other interests (except that the Land Bank may, with the County Treasurer's consent, petition the court that the lien of the Land Bank for the total costs be superior).

(6) The Land Bank may file an affidavit with the County Recorder under R.C. 5301.252 stating the nature and extent of the above proceedings.

Portage County Land Bank Vision & Mission

Notes for March 11 session:

Draft PCLB Mission Statement

The following draft mission text was agreed upon by those attending the work session and is to be submitted to the full board for consideration:

The Portage County Land Bank facilitates the conversion of vacant, abandoned and tax-delinquent properties to productive use for the benefit of our communities.

Vision Statement Work

The following is a summary of the concepts and possible vision statements discussed during the work session:

Key Concepts

- Empowering land use
- Enabling local leaders
- Working together
- Utilizing assets and expertise
- Creating growth and opportunities
- Helping communities
- Increasing property value
- Healing community

Possible Vision Statements:

- Returning property to productive use
- Land use to create growth and opportunity
- Helping communities address problematic property
- Optimizing use of land for an improved community
- Better communities through focused land use and growth
- Healing communities through improved land utilization
- Promoting financial vitality through enhanced land use
- Leveraging resources to improve communities
- Connecting communities to land use tools

Portage County Land Bank
Cash Receipts Journal
For the Period From Jan 1, 2016 to Jan 31, 2016

Filter Criteria Includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amount	Credit Amount
1/25/16	15000	02012016	land bank money not used for 81323 10042004		11,768.10
	10000		Portage County Auditor's Office	11,768.10	
				11,768.10	11,768.10

Portage County Land Bank
Balance Sheet
January 31, 2016

ASSETS

Current Assets		
Cash	\$ 151,881.33	
CDARS	350,462.29	
Land Bank Reserve	12,000.00	
Land Inventory	<u>155,050.00</u>	
Total Current Assets		669,393.62
Property and Equipment	<u> </u>	
Total Property and Equipment		0.00
Other Assets	<u> </u>	
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>669,393.62</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Total Current Liabilities		0.00
Long-Term Liabilities	<u> </u>	
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		0.00
Capital		
Fund Balance	\$ 687,826.32	
Net Income	<u>(18,432.70)</u>	
Total Capital		<u>669,393.62</u>
Total Liabilities & Capital	\$	<u><u>669,393.62</u></u>

Unaudited - For Management Purposes Only

Portage County Land Bank
Cash Disbursements Journal
For the Period From Jan 1, 2016 to Jan 31, 2016

Filter Criteria Includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/11/16	1262	50000 10000	NIP Project Expense Steam Genie	200.00	200.00
1/11/16	1263	51000 10000	Legal Chad Murdock	450.00	450.00
1/11/16	1264	58000 10000	Audit Treasurer State of Ohio	82.00	82.00
1/15/16	1265	51400 10000	Prosecutor's Contract Brad Cromes, Treasurer	60,000.00	60,000.00
1/15/16	1266	57000 10000	Insurance Sutton Insurance	700.00	700.00
1/26/16	1267	50500 10000	Other Project Expense Diamond Environmental	3,325.00	3,325.00
1/26/16	1268	50500 10000	Other Project Expense CTG Environmental	500.00	500.00
1/26/16	1269	58500 10000	Other Maintenance City of Ravenna - Water/Sewer	8.00	8.00
	Total			65,263.00	65,263.00

**Portage County Land Bank
Income Statement
Compared with Budget
For the One Month Ending January 31, 2016**

	Current Month Actual	Year to Date Actual	Total Budget
Revenues			
Land Donations (Non-Cash)			
NIP Grant Revenue	\$ 46,790.00	\$ 46,790.00	\$ 75,000.00
Side Lot Sales	0.00	0.00	80,000.00
DTAC Revenue	0.00	0.00	600.00
Other Income	40.30	40.30	340,000.00
A/R/R	0.00	0.00	0.00
Total Revenues	46,830.30	46,830.30	515,600.00
Expenses			
NIP Project Expense	200.00	200.00	80,000.00
Other Project Expense	3,825.00	3,825.00	80,000.00
Community Demo	0.00	0.00	50,000.00
A/R/R	0.00	0.00	80,000.00
Legal	450.00	450.00	20,000.00
Space Rental	0.00	0.00	400.00
Annual Meeting	0.00	0.00	1,200.00
Court Costs	0.00	0.00	5,000.00
Sheriff Costs	0.00	0.00	5,000.00
Planning & Mapping	0.00	0.00	10,000.00
Prosecutor's Contract	0.00	0.00	60,000.00
Filing Fees	60,000.00	60,000.00	20,000.00
Board Training	0.00	0.00	1,000.00
Staff Travel & Training	0.00	0.00	1,500.00
Postage	0.00	0.00	500.00
Consulting	0.00	0.00	40,000.00
RPC	0.00	0.00	2,500.00
Special Assessments	0.00	0.00	2,000.00
Other Maintenance	6.00	6.00	12,000.00
Insurance	700.00	700.00	6,000.00
Audit	82.00	82.00	4,500.00
Web Page	0.00	0.00	2,500.00
Marketing	0.00	0.00	1,500.00
Annual Report	0.00	0.00	3,500.00
Mission Statement	0.00	0.00	500.00
Western Reserve Land Conserv	0.00	0.00	3,000.00
Total Expenses	65,263.00	65,263.00	492,600.00
Net Income	\$ (18,432.70)	\$ (18,432.70)	\$ 23,000.00

For Management Purposes Only

Portage County Land Bank
Income Statement
Compared with Budget
For the Two Months Ending February 29, 2016

	Current Month Actual	Year to Date Actual	Total Budget
Revenues			
Land Donations (Non-Cash)	\$ 0.00	\$ 46,790.00	\$ 75,000.00
NIP Grant Revenue	0.00	0.00	80,000.00
Side Lot Sales	0.00	0.00	600.00
DTAC Revenue	0.00	0.00	340,000.00
Other Income	0.00	40.30	0.00
A/R/R	0.00	0.00	20,000.00
Total Revenues	0.00	46,830.30	515,600.00

Expenses			
NIP Project Expense	0.00	200.00	80,000.00
Other Project Expense	0.00	3,825.00	80,000.00
Community Demo	0.00	0.00	50,000.00
A/R/R	0.00	0.00	80,000.00
Legal	1,312.50	1,762.50	20,000.00
Space Rental	0.00	0.00	400.00
Annual Meeting	0.00	0.00	1,200.00
Court Costs	0.00	0.00	5,000.00
Sheriff Costs	0.00	0.00	5,000.00
Planning & Mapping	0.00	0.00	10,000.00
General Admin	18.75	18.75	0.00
Prosecutor's Contract	0.00	60,000.00	60,000.00
Filing Fees	3,219.00	3,219.00	20,000.00
Board Training	0.00	0.00	1,000.00
Staff Travel & Training	0.00	0.00	1,500.00
Postage	0.00	0.00	500.00
Consulting	0.00	0.00	40,000.00
RPC	0.00	0.00	2,500.00
Special Assessments	412.98	412.98	2,000.00
NIP Maintenance	1,325.75	1,325.75	0.00
Other Maintenance	13.20	19.20	12,000.00
Insurance	0.00	700.00	6,000.00
Audit	287.00	369.00	4,500.00
Web Page	0.00	0.00	2,500.00
Marketing	0.00	0.00	1,500.00
Annual Report	0.00	0.00	3,500.00
Mission Statement	0.00	0.00	500.00
Western Reserve Land Conserv	0.00	0.00	3,000.00
Total Expenses	6,589.18	71,852.18	492,600.00

For Management Purposes Only

Portage County Land Bank
Income Statement
Compared with Budget
For the Two Months Ending February 29, 2016

	Current Month	Year to Date	Total
	Actual	Actual	Budget
Net Income	\$ (6,589.18)	\$ (25,021.88)	\$ 23,000.00

Portage County Land Bank
Cash Disbursements Journal
For the Period From Feb 1, 2016 to Feb 29, 2016

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/12/16	1270	55500 10000	Special Assessments Brad Cromes, Treasurer	9.23	9.23
2/12/16	1271	55500 10000	Special Assessments Brad Cromes, Treasurer	31.92	31.92
2/12/16	1272	55500 10000	Special Assessments Brad Cromes, Treasurer	9.23	9.23
2/12/16	1273	55500 10000	Special Assessments Brad Cromes, Treasurer	156.00	156.00
2/12/16	1274	55500 10000	Special Assessments Brad Cromes, Treasurer	156.00	156.00
2/12/16	1275	55500 10000	Special Assessments Brad Cromes, Treasurer	9.23	9.23
2/12/16	1276	55500 10000	Special Assessments Brad Cromes, Treasurer	9.23	9.23
2/12/16	1277	55500 10000	Special Assessments Brad Cromes, Treasurer	32.14	32.14
2/12/16	1278	51000 10000	Legal Chad Murdock	1,312.50	1,312.50
2/12/16	1279	52000 10000	Filing Fees Diamond Title	100.00	100.00
2/12/16	1280	58000 10000	Audit Treasurer State of Ohio	287.00	287.00
2/12/16	1281	56500 10000	Other Maintenance City of Ravenna - Water/Sewer	13.20	13.20
2/12/16	1282	52000 10000	Filing Fees AMS Title	1,844.00	1,844.00
2/26/16	1283	52000 10000	Filing Fees AMS Title	885.00	885.00
2/26/16	1284	52000 10000	Filing Fees AMS Title	390.00	390.00
2/26/16	1285	56000 10000	NIP Maintenance Portage County Water Resources	265.15	265.15
2/26/16	1286	56000 10000	NIP Maintenance Portage County Water Resources	265.15	265.15
2/26/16	1287	56000 10000	NIP Maintenance Portage County Water Resources	265.15	265.15

**Portage County Land Bank
Cash Disbursements Journal
For the Period From Feb 1, 2016 to Feb 29, 2016**

Filter Criteria Includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
2/26/16	1288	56000 10000	NIP Maintenance Portage County Water Resources	265.15	265.15
2/26/16	1289	56000 10000	NIP Maintenance Portage County Water Resources	265.15	265.15
	Total			6,570.43	6,570.43

Portage County Land Bank
Balance Sheet
February 29, 2016

ASSETS

Current Assets		
Cash	\$	195,794.75
CDARS		299,959.69
Land Bank Reserve		12,000.00
Land Inventory		155,050.00
		<hr/>
Total Current Assets		662,804.44
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>662,804.44</u>

LIABILITIES AND CAPITAL

Current Liabilities		<hr/>
Total Current Liabilities		0.00
Long-Term Liabilities		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		0.00
Capital		
Fund Balance	\$	687,826.32
Net Income		(25,021.88)
		<hr/>
Total Capital		662,804.44
		<hr/>
Total Liabilities & Capital	\$	<u>662,804.44</u>

Unaudited - For Management Purposes Only

- P. To do all acts and things necessary or convenient to carry out the purposes of Section 1724.01 of the Ohio Revised Code and the powers especially created for a county land reutilization corporation in Chapter 1724 of the Ohio Revised Code, including, but not limited to, contracting with the federal government, the State or any political subdivision thereof (including agreements pursuant to divisions (A)(3) and (B) of Section 1724.10 of the Ohio Revised Code), and any other party, whether non-profit or for-profit.

ARTICLE II—Meetings

Section 1. Place of Meetings

All meetings of the Portage County Land Reutilization Corporation shall be held at a location as designated from time to time by the Chair of the Board of Directors.

Section 2. Annual Meeting

An annual meeting of voting members shall be held on the first Monday of the fourth month following the close of each fiscal year of the corporation. The principal purpose of the annual meeting is the approval of the annual financial report. Should the filing of the annual report with the Auditor of the State of Ohio be extended beyond 120 days following the close of the fiscal year, the annual meeting may be held at a later date, but prior to the filing of the annual financial report with the Auditor of State. Notice of such meetings shall be given to the Directors at least fourteen (14) days before the time of such meeting.

Section 3. Regular Meetings

Meetings shall be held at least quarterly on such date and at such time and place as shall be designated by the Chair of the Board of Directors. Notice of such meetings shall be given to the Directors at least seven (7) days before the time of such meeting.

Section 4. Special Meetings

The Chair, the Vice Chair or any three Directors, upon at least 24 hours notice given to each Director, may call a special meeting of the Board of Directors.

Section 5. Notice of Meetings

The Executive Director shall establish a procedure, which shall provide for public notice of meeting of the Board of Directors of the Portage County Portage County Land Reutilization Corporation, which notice shall contain the time, place and date of any meeting of the Portage County Land Reutilization Corporation. Said procedure shall fully comply with the provisions of Sections 1702.18 and 1702.31 of the Revised Code of Ohio, and where applicable be open to the public.

Section 6. Quorum

A majority of all the Directors of the Portage County Land Reutilization Corporation shall constitute a quorum for the transaction of business, but a lesser number may adjourn any meeting. The affirmative

tors shall have authority to make, prescribe and enforce all rules and regulations for the conduct of the business and affairs of the Corporation and the management and control of its properties. Without limiting the generality of the foregoing, the Corporation acting through its Board of Directors may employ and provide compensation for an executive director whose title shall be Executive Director of the Corporation (the "Executive Director") and who shall manage the daily operations of the Corporation

Section 6. Compensation

Members of the board shall not be compensated for their services as director.

Section 7. Reimbursement of Expenses

Members of the Board may be reimbursed for their reasonable expenses in the performance of their duties.

ARTICLE IV—Officers

Section 1. General Provisions

The Board of Directors shall elect a Chair and a Vice Chair and appoint a Secretary and a Treasurer.

Section 2. Term of Office

Officers shall be elected at the annual meeting of the Board of Directors (voting members) to be held as set forth in Article II Section 2 of the Rules and Regulations. They shall serve on a calendar year basis, and until their successors are elected and qualified.

Any officer may resign by giving written notice to the Secretary, or in the event of resignation of the Secretary, by giving written notice to the Chair. Resignation shall be effective as of the date stated in such resignation. Notice of resignation shall be transmitted by the officer receiving the same to all members of the Board of Directors.

Section 3. Removal

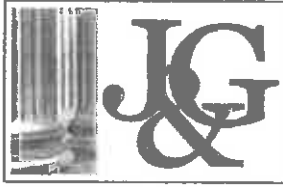
All officers shall serve at the pleasure of the Board of Directors, and shall be subject to removal at any time.

Section 4. Vacancies

Vacancies in all offices shall be filled by the Board of Directors.

Section 5. Chair

The Chair shall be a member of the Board of Directors. He/she shall preside at all meetings of the Board of Directors, shall be an executive officer of the Portage County Land Reutilization Corporation and shall exercise supervision over the business of the Portage County Land Reutilization Corporation and over its officers and employees. He/she, or the Vice-Chair, shall have authority to sign all contracts, releases, bonds, notes and other instruments and documents to be executed on behalf of the Portage County



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

March 29, 2016

Ms. Kaitlyn McNerney, CFO
Portage County Land Reutilization Corporation
449 S. Meridian Street
Ravenna, Ohio 44266

Dear Ms. McNerney:

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the Portage County Land Reutilization Corporation.

We will apply the procedures which were agreed to by the Portage County Land Reutilization Corporation (the "Corporation"). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Corporation. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report or will not issue a report as a result of this engagement.

Because the agreed-upon procedures attached in Exhibit A do not constitute an audit, we will not express an opinion on the Corporation's financial statements or any elements, accounts, or items thereof as part of this engagement. In addition, we have no obligation to perform any procedures beyond those specified in the agreed-upon procedures listed in Exhibit A.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the information and use of the Corporation and specified users and is not intended to be, and should not be used by anyone other than these specified parties who have agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Our report will contain a paragraph indicating that, had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Corporation is responsible for the presentation of the financial statements and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Meghan Needham will be the engagement partner assigned to the engagement and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. The employees of J&G are not "public employees" for the purpose of the Ohio Public Employees Retirement System (OPERS).

The engagement for agreed upon procedures for the December 31, 2015 financial statements will be completed by June 30, 2016. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the financial statements.

Ms. Kaitlyn McNerney, CFO
Portage County Land Reutilization Corporation
Page Two

Our professional fees to perform the agreed-upon procedures will be at an hourly rate of \$75. This rate includes all expenses: i.e., you **will not** be billed additional amounts for any out-of-pocket charges we incur. Regardless of the number of hours incurred, J&G will guarantee that the total cost to the Corporation will not exceed \$2,500.

The fee estimate is based on anticipated cooperation from Corporation personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered upon issuance of the final report.

We greatly appreciate the opportunity to be of assistance to the Corporation. The terms as stated in this proposal will remain open until May 1, 2016. If the proposed terms are acceptable, please sign, date, and return one copy.

Should you have any questions please contact me at 614.846.1899. Thank you again.

Very Truly Yours,

Meghan Needham, CPA

Meghan Needham, CPA
Julian & Grube, Inc.

I accept your proposal to provide agreed-upon procedures services to the Portage County Land Reutilization Corporation.

Chief Financial Officer

Date

EXHIBIT A

Cash and Investments

1. Test the mathematical accuracy of the December 31, 2015 bank reconciliation
2. Agree the January 1, 2015 beginning fund balance and beginning net position to the December 31, 2014 ending fund balance and ending net position from the audited financial statements (if the entity was not audited, agree to the financial statements that were filed with the Auditor of State).
3. Agree the total balances per the bank reconciliations to the total cash balances reported in the annual financial statements.
4. Confirm the December 31, 2015 bank account balances with the Corporation's financial institutions.
5. Randomly select five reconciling debts (such as outstanding checks) from the December 31, 2015 bank reconciliation and trace the debit to the subsequent bank statements.
6. Randomly select five reconciling credits (such as deposits in transit) from the December 31, 2015 bank reconciliation and trace the credit to the subsequent bank statements.
7. Inspect the financial statements to determine whether the Findings for Adjustment identified in the prior audit report were corrected in the subsequent financial statements, if applicable.

Non-Payroll Disbursements

8. Randomly select 10 disbursements from the expenditure reports for the year ended December 31, 2015 and determine whether:
 - a. The disbursements were for a proper public purpose
 - b. The check number, date, payee name, and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded on the Corporation's accounting system.
 - c. The payment was posted to the proper fund and account code in the Corporation's accounting system.

Confirmable Cash Receipts

9. Select 10 cash receipts from the revenue reports for the year ended December 31, 2015 and determine whether:
 - a. Receipt amount agrees to the bank statement.
 - b. Receipt was posted to the proper fund and was recorded in the proper year.
 - c. Receipt amount agrees to the supporting documentation (i.e. duplicate receipt book for cash transactions, grant paperwork, etc.)
cost adjustment should result in an increase or decrease to the "Total Gross Salary" column on the appropriate exhibit.

EXHIBIT A

Annual Financial Report

10. Verify the annual financial report was filed with the Ohio Auditor of State via the Hinkle System and determine:
 - a. The filing submission was prior to the deadline or an extension was granted.
 - b. The filing submission was complete and the Financial Report included the Management's Discussion and Analysis, Statement of Net Position, Statement of Activities, Balance Sheet, Reconciliations, Statement of Revenues, Expenditures and Changes in Fund Balance, Note Disclosures and Budgetary Statements.
11. Recalculate the dollar amounts in the Management's Discussion and Analysis to verify that all amounts agree to the financial statements.
12. Verify the budgeted revenues and expenses from the Corporation's accounting system agree to the amounts reported in the budgetary statement of the annual financial report.

Subject: Fwd: 12866 SR 88

Date: Tuesday, March 29, 2016 at 3:31:54 PM Eastern Daylight Time

From: Cmurdocklaw@aol.com

To: Dave Vaughan, Jenna Cariglio

fyi

Sincerely,
Chad Murdock
Attorney At Law
228 West Main Street
PO Box 248
Ravenna, Ohio 44266
330-297-5718
330-297-1631 (fax)

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From: CMeduri@portageco.com
To: tpeetz@portageco.com, jdfinney@cebridge.net, Cmurdocklaw@aol.com
CC: heavneratty@gmail.com
Sent: 3/29/2016 10:49:22 A.M. Eastern Daylight Time
Subj: 12866 SR 88

Todd and Dave and Land Bank Attorney:

A local attorney recently contacted me regarding the above property, and I also suggested he contact the "land bank's" attorney regarding the same.

Recently, the county land bank adopted a resolution pertaining to several parcels in which structures were removed, and the 505.86 liens were noted on the tax duplicate after title to these certain properties sold, thus, new owner acquired title without actual notice that the removal assessment costs would be placed on the taxes. (This type of situation does create potential equitable concerns). In those situations, the land bank determined to "release" those respective townships from the portion of the MOU describing that the township would reimburse the land bank for the removal costs in the event the assessment/tax was paid. Those respective townships in turn were sent a resolution requesting the county auditor and board of tax revision to consider removing the 505.86 removal costs that were certified to the county auditor. (I believe also that the landowners will in turn need to file a request/application with the board of revision so that body can officially determine whether to have the lien removed) To summarize, all involved parties are trying to remove the removal liens for those properties in the herein described situation.

This takes us to another unique case, though not like the above (where new landowner acquired title before assessment costs were noted on the tax duplicate). In the case involving the above property owned by Ms. Zona Burrows at the time of the removal, and continued currently to be titled to her, this appears to be a situation where township followed all notice requirements; however, Ms. Burrows (and she has held this portion since the structure was removed) contends that she did not receive the certified mailing (and I think the certified was unclaimed, but I also think, if memory is accurate, that township published the notice in the paper). Having said that, this is a situation where though arguably there was constructive notice, and township also attempted to serve via certified, that landowner asserts/alleges that she was not actually aware that structure would be removed. (Township following the RC 505.86 process).

To summarize, this might be another situation where from an equitable standpoint, possibly land bank could consider possibly releasing township from having to reimburse land bank (provided that is ok under the Move Ohio Grant program), and if the land bank were to do so, then township could adopt a resolution requesting auditor and board of revision to remove structure removal assessments that were previously certified to auditor (and if landowner were to in turn file appropriate paper work with auditor/board of revision) seeking likewise, then possibly this is another situation that could be remedied in a manner similar to the above situation. The basis for this would be that shortly after the structure was removed landowner via at that time attorney Rob Mishler has asserted/alleged not receiving actual notice (again, township position is that constructive notice was accomplished via 505.86, however, the assertion invoked originally by attorney Mishler may well create an equity position in this situation.

Could the land bank be notified of the above parcel and this particular situation.

Sincerely,

Chris Meduri

Pros. Office

Subject: Fwd: Land Bank MOF liens

Date: Monday, March 21, 2016 at 1:35:54 PM Eastern Daylight Time

From: Cmurdocklaw@aol.com

To: Jenna Cariglio

Jenna,

FYI. Could you copy for the board packet on Wednesday. Thanks.

Sincerely,
Chad Murdock
Attorney At Law
228 West Main Street
PO Box 248
Ravenna, Ohio 44266
330-297-5718
330-297-1631 (fax)

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From: CMeduri@portageco.com
To: Cmurdocklaw@aol.com
Sent: 3/21/2016 9:50:08 A.M. Eastern Daylight Time
Subj: RE: Land Bank MOF liens

Chad,

Our office is in the process creating an opinion to provide to the auditor's office as to whether auditor's office may "remove" the tax lien (or assessment) in this type of situation. Once that opinion is forwarded to auditor, then, I will send to the townships involved a resolution to adopt requesting auditor to remove the lien.

Chris

From: Cmurdocklaw@aol.com [mailto:Cmurdocklaw@aol.com]
Sent: Monday, March 21, 2016 9:41 AM
To: Christopher Meduri
Subject: Land Bank MOF liens

Chris,

Can you give me an update on the lien releases. The Land Bank has a meeting on 3-23-16 and I am sure they will ask or if you want to report to the Land Bank at the meeting, that is fine. Let me know.

Also, I talked to Frank about the city lien and told him he should call you (to coordinate the city release); did he call?

Sincerely,
Chad Murdock
Attorney At Law
228 West Main Street
PO Box 248
Ravenna, Ohio 44286
330-297-5718
330-297-1631 (fax)

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Chad Murdock

Attorney & Counselor At Law
220 West 15th Street
PO Box 240
Cleveland, Ohio 44115
330-297-5718
330-297-1631 (fax)
cmurdocklaw@aol.com

February 16, 2016

To the Land Bank Board of Directors:

Re: *Liens placed under the Moving Ohio Forward (MOF) grant*

Dear Board:

You asked that I review the liens filed against properties under the MOF program.

The Land Bank applied for and received the grant to demolish dilapidated structures. The grant encouraged but did not require the demolition costs to be recouped. At the time, the Land Bank (through Regional Planning as administrator) required the townships participating in the grant to enter into a Memorandum of Understanding (MOU) that required them to certify the costs to the auditor to be placed on the tax duplicate as a lien, and when the property sold, collected and returned to the Land Bank.

The process used by the townships to affect the demolition and place the costs on the tax duplicate as a lien was R.C. 505.86. At the time, the Land Bank was not aware that in the first September after the township certifies the costs, the Auditor would place the lien on the tax duplicate to be collected with the taxes as a special assessment. Therefore, the demolition costs would be collected and returned over time, and not necessarily when the property was sold (as set forth in the MOU).

Regarding these liens, I understand two issues exist:

(1) Someone purchased property subject to, but before, the lien was placed on the tax duplicate and would like the lien released. If a lien appears on the tax duplicate after the purchase (by an innocent purchaser for value or if a foreclosure, confirmation order), the law requires that the lien be released.

Therefore, a lien under such circumstance should be released by the Land Bank and applicable township by (a) modifying their MOU, and (b) the township de-certifying the costs to the Auditor (I will work with the township and Auditor to cause the special assessment (lien) to be release).

(2) The Land Bank questions, in the interest of property reutilization, whether these liens should now all be released.

According to the Final Performance Report under MOF grant, a total of \$485,331.81 in liens was supposed to be placed (I am not sure how many properties currently have liens). If the Land Bank decides to release these liens, then a process similar to that in Issue (1) would be used and the Land Bank should probably update the Final Performance Report.

Any questions let me know.

Sincerely,



Chad Hurdock

C: Regional Planning

March 16, 2016

Portage County Land Reutilization Corporation
120 E. Main St.
Ravenna, OH 44266

RE: Moving Ohio Forward Special Assessments

Dear Board Members:

Per your request at the February Land Bank Board Meeting, NDS has reviewed the property list provided by the Regional Planning Commission, which lists each property on which a Special Assessment was placed as a result of the Moving Ohio Forward Program.

Upon this review, we did not find any properties that seemed to be a priority (aside from those you took action upon already). Additionally, we examined the real estate taxes on these parcels and found that the majority were already tax delinquent.

We look forward to further discussing this matter at the March Board Meeting and will be happy to answer any questions you may have at that time.

Sincerely,



Dave Vaughan
Executive Director
Neighborhood Development Services, Inc.
120 E. Main St.
Ravenna, OH 44266
330-297-6400 Ext 224
dvaughan@ndsohio.org

