MANOS, MARTIN & PERGRAM CO., LPA

50 North Sandusky Street Delaware, Ohio 43015-1926

Phone: 740-363-1313

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Inside this issue:

Complaints against I Real Estate Tax Valuation Deadline is Tuesday, March

Delaware County among the 50 Richest Counties in the U.S.

Sponsorship: NAIOP 2015 Forecast Event

Award from 2 Council for Older Adults

Delaware Area 2 Chamber Welcomes Three New Board Members

Now Accepting 2 Credit Card

Notice 2

Client Bulletin



Volume XXXII, No. 2

February 28, 2015

Complaints against Real Estate Tax Valuation Deadline is Tuesday, March 3 I

Tuesday, March 31, 2015, is the deadline for the filing of complaints against valuation to contest the county auditor's valuation of your real property. As 2014 (the tax year of the tax bill received in December or January) was a triennial ratio readjustment year in Delaware County and Franklin County, if the tax valuation of your real property in those counties is readjusted on the basis of a successful tax year 2014 complaint, the adjustment will be effective for tax years 2015 and 2016, as well as tax year 2014. Please contact us for legal representation with respect to a complaint against valuation.

Delaware County among the 50 Richest Counties in the U.S.

According to 24/7 Wall Street, Delaware County is Ohio's wealthiest county and the 35th wealthiest county in the nation. To rank the counties for their respective spots on the list, information was reviewed over a five-year period (2009-2013) using data provided by the US Census Bureau's America Community Survey (ACS). To be considered for the list, the county had to have a population of at least 10,000. In addition to income criteria, the following was also considered:

- ♦ Educational attainment
- ♦ Poverty
- ♦ Health Insurance Coverage
- ♦ Home Ownership Rates

Delaware County's median household income is \$89,757, while Ohio's median household income is \$48,308. The percentage of households in the county making \$200,000 or more is 11%. The unemployment rate at the end of the five-year period was 5.2%.

To see what other counties made the list, you can visit 24/7 Wall Street's website (247wallst.com).

Sponsorship: NAIOP 2015 Forecast Event

The law firm was a bronze sponsor of NAIOP, Commercial Real Estate Development Association, Central Ohio Chapter's 2015 Forecast Event at The Joseph Hotel in Columbus on February 19. The featured speakers were Dr. Roger Blackwell, retired OSU professor, author and noted business and marketing speaker, and Dr. LaVaughn M. Henry, Vice President and Senior Regional Officer, Federal Reserve Bank of Cleveland, Cincinnati branch.

Volume XXXII, No. 2 Page 2

Award from Council for Older Adults

At the Council for Older Adults' Annual Celebration, the law firm was recognized as a Premier Sponsor again in 2014. For a number of years, the law firm has been the Presenting Sponsor of the annual fall fundraiser (cruise ship-themed in 2014) and a sponsor of the Pig Roast. The law firm is pleased to be able to support the activities of the Council for Older Adults and other local not-for-profits.

Delaware Area Chamber Welcomes Three New Board Members

The Delaware Area Chamber of Commerce welcomed three new board members to begin three-year terms January I, 2015: Glenn Marzluf, P.E., General Manager/CEO, Del-Co Water Company, Inc.; Jennifer Knittle, P.E. LEED AP, The Kleingers Group; and Andrew Wecker, Esq., of Manos, Martin & Pergram. All three have been active in the Chamber through their participation in Leadership Delaware and leadership roles in Chamber task forces.

Marzluf, Knittle, and Wecker will be joining a board led by Chair Bob Kuederle, P.E., American Structurepoint, Inc., and Chair-elect Chad Hoffman, President/CEO, The Richwood Banking Company. The 11 board members serve staggered three year terms.

The Chamber is the leading association in Delaware for promoting balanced growth and free enterprise. In 2013, the Chamber received a 4-star accreditation, putting it among only three percent of accredited chambers in the country, only a handful of which are local chambers. The five-year accreditation status measures the organization's performance in nine categories that include governance, finance, human resources, programming, communications, technology, government relations, facilities and benchmarking. Only two other chambers in Ohio claim this level of accreditation, and both of those are regional chambers.

"Delaware city and Delaware County certainly benefit from being part of the Central Ohio community with our friends and neighbors in Franklin County," Wecker said. "But the Chamber is the best organization I know of for discussing and acting on ideas to maintain and develop the Delaware area's own identity as a great place to make, fix, raise and grow things. Everything the board and Chamber does that I have seen is driven by the idea that if the Delaware area is going to continue to be a great place to live and raise a family, it needs to be an even better place to work and do business."

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Notice

This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.

If you have friends or associates who you think would enjoy receiving a copy of this Client Bulletin, please feel free to forward it on. Thank you.

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