

Administrative Rules Board Minutes Thursday, August 22, 2024, 10:30 a.m. Administrative Headquarters 2079 E. Ninth Street, 4th Floor – Committee Room B

# 1. CALL TO ORDER

Chair Manoloff called the meeting order at 10:33am.

## 2. ROLL CALL BY CLERK

Attendees: Rick Manoloff Awatef Assad Walter Parfejewiec Greg Huth Nora Hurley

## 3. APPROVAL OF PRIOR MEETING MINUTES

Minutes for the July 25<sup>th</sup> meeting were circulated to the committee on 8/16 at 4pm. Nora Hurley motioned to approve the minutes; Awatef Assad seconded. Motion to approve the minutes approved by 4 members in attendance at the July 25<sup>th</sup> meeting. Greg Huth abstained.

# 4. PUBLIC COMMENT RELATED TO THE AGENDA

None

# 5. ITEMS UNDER CONSIDERATION FOR ADOPTION (POTENTIALLY UNDER WAIVER OF TWO-READING RULE)

<b>RESOLUTION NO.</b>	REQUESTING ENTITY	RULE TITLE	ACTION
ARB2024-0006	Cuyahoga County Treasurer's Office	Delinquent Tax Policies and Procedures	Amend permanent rule
ARB2024-0007	Cuyahoga County Treasurer's Office	Processing Requests for the Remission of Real Property and Manufactured Home Late-Payment Penalties Policy	Adopt permanent rule
ARB2024-0008	Cuyahoga County Treasurer's Office	Real Property Tax Suspension List Policy	Adopt permanent rule

Chair Manoloff reminded the Board that authorized individuals from the requesting entity are to attend the meeting to address the Board and answer relevant questions. Treasurer Brad Cromes attended the meeting to present on all three proposed rules on the 8.22 ARB agenda.

#### ARB2024-0006

Treasurer Cromes shared that the goal of this rule is to make clear what the public can expect from the Cuyahoga County Treasurer's Office with regard to delinquent tax collection. In administration of the process, the office determined that they would like to have more flexibility to extend more grace to taxpayers who are looking to stay in their homes. They believe the amendments to the rule will provide taxpayers more opportunity to stay in their homes and remain current with their taxes.

A question was raised by Board members related to whether or not a property can go to the next Sheriff's sale under the amended rule. Treasurer Cromes agreed to strike the clause that references scheduling for the next Sheriff sale.

Chair Manoloff reminded the Board that the standard of review is to determine if the requesting entity has the authority to adopt the rule and whether the proposed rule conflicts with the County Code. It was determined that both standards of review were met for this policy.

Treasurer Cromes requested that the 2-reading rule be waived because the County is currently in the delinquent tax collection period and it would benefit the taxpayers.

Awatef Assad motioned to suspend the 2-reading rule for the rationale supplied by Treasurer Cromes and suspend the rule requiring further action by the board when amendments are made on the floor (see above); Nora Hurley seconded the motion. The motion was unanimously approved.

Nora Hurley motioned to approve the rule as submitted and amended on the floor based on comments received by Board members; Awatef Assad seconded. The motion was unanimously approved.

#### ARB2024-0007

Treasurer Cromes shared that this rule is meant to review the process by which those who have made a late payment can petition to have the late payment fee removed. The goal of this rule is to make clear to the public what the standard of review is and provide some consistency with utilizing the remission of penalty. It also provides clarity for staff in the review process.

Treasurer Cromes requested that the 2-reading rule be waived because the County is currently in the delinquent tax collection period and it would benefit the taxpayers and the staff during this period.

Awatef Assad motioned to suspend the 2-reading rule for the rationale supplied by Treasurer Cromes; Greg Huth seconded the motion. The motion was unanimously approved.

Nora Hurley motioned to approve the rule as submitted; Awatef Assad seconded. The motion was unanimously approved.

#### ARB2024-0008

Treasurer Cromes shared that this proposed rule provides specific criteria for what is considerable for inclusion on the tax suspension list. It is an administrative tool to be able to effectively communicate collection practices.

Treasurer Cromes requested that the 2-reading rule be waived because this is memorializing an existing practice and creates a clear expectation for the staff and the public.

Board members recommended changing language in the fourth line down to make language gender neutral. Treasurer Cromes shared that this is statutory language directly from the ORC. It was recommended that we put it in brackets and Treasurer Cromes accepted that change.

The terms bad candidates and bad outcomes are elective language used to signify that we believe that it is unlikely that they are collectible. It was proposed to change bad to unfavorable. Discussion ensued about appropriate descriptor language. Treasurer Cromes accepted that change. Board members suggested that in the first paragraph on page 2, the word "will" be changed to "may" to provide additional discretion to the Treasurer. Treasurer Cromes accepted that change.

Board members suggested that in the first paragraph, 4 lines down, the word "Auditor" be changed to "Fiscal Officer" as a proper noun. Treasurer Cromes accepted the change.

Greg Huth motioned to suspend the 2-reading rule for the rationale supplied by Treasurer Cromes and suspend the rule requiring further action by the board when amendments are made on the floor; Nora Hurley seconded the motion. The motion was unanimously approved.

Nora Hurley motioned to approve the rule as submitted and amended on the floor based on comments received by Board members; Awatef Assad seconded. The motion was unanimously approved.

## 6. MISCELLANEOUS BUSINESS

None

## 7. PUBLIC COMMENT UNRELATED TO THE AGENDA

None

## 8. ADJOURNMENT

Chair Manoloff adjourned the meeting at 11:08am.