Commissioner Aaron M. Harrison called the special meeting to order at 11:30 a.m. with Commissioner Stephen D. Hambley and Commissioner Colleen M. Swedyk present. The meeting was held in the commissioners' hearing room.

The following people were in attendance:

Jeremy Sinko, Sanitary Engineer
John Burke, Treasurer
Anthony Capretta, Auditor
Mike Lyons, Assistant Prosecuting Attorney
Brian Richter, Assistant Prosecuting Attorney
Matthew Springer, County Administrator
Brett Thomas, Finance Director
Holly Muren, Human Resources Director

Commissioner Harrison opened the discussion by stating that the purpose of the special meeting was to continue the conversation about the tabled resolution to certify balances due for sanitary collection. He noted that there had been previous discussions, but this meeting was intended to have everyone in one room for an open discussion.

Treasurer John Burke began by addressing the commissioners' questions about his letter from February 17th. He proposed covering four main topics:

- The normal tax collection cycle
- Consequences of early certification attempted last year
- Effects on customers and the sanitary engineer
- Ideas for more effective delinquent collection

Mr. Burke explained the normal tax collection cycle, stating that the auditor calculates taxes in December, creates a tax duplicate by January 1st, and gives it to the treasurer for billing. He noted that bills are sent out annually but split into semiannual payments for the taxpayers' convenience, and he highlighted the issues encountered when trying to insert current delinquencies for 2024 into old obligations from 2023. He explained that the system is designed to work with specific tax years and cannot accommodate adding current delinquencies to past tax bills.

Sanitary Engineer Jeremy Sinko clarified their preference is for certified amounts to appear on the next available tax bill. He explained the challenges they faced when trying to accommodate concerns about changing escrow amounts and prepaid customers.

Commissioner Harrison emphasized the crucial need to quantify the benefits of additional certifications versus the complexity of the process. He noted that while the discussion was productive and everyone was beginning to understand the complexities involved, it was important to distinguish between the limitations of the system and the potential benefits. Mr. Harrison pointed out that if the business function of the sanitary engineers is served by having this extra certification, meaning that they can demonstrate that they've collected more from the process, then the complexity is unfortunate but not necessarily a deal breaker. He stressed the importance of having a clear understanding of how many people were actually paying their delinquent amounts after certification, as opposed to before. To make a fully informed decision, he requested more detailed information on the total amount collected in calendar year 2024, specifically focusing on collections that resulted directly from the early certification cycle. Mr. Harrison also urged a cautious approach, advocating for balancing the need for efficient collection processes with fairness to taxpayers, especially those who might only be slightly late with their payments. Commissioner Hambley questioned whether a 90-day delinquency period would sufficiently consider the circumstances of taxpayers who might face temporary setbacks but are not habitual late payers. The commissioners agreed about the need to ensure that the certification process does not disproportionately affect residents who might have experienced short-term financial difficulties. There was a discussion about the potential consequences of implementing a policy that could result in liens being placed on properties after only a short period of delinquency. Commissioner Swedyk emphasized the importance of being mindful of the situation of "snowbirds" or residents who might be temporarily away and could miss a payment inadvertently. This concern was shared among the commissioners, who were wary of implementing a policy that might place undue stress on people who are typically regular with their payments but might face oversight due to being away. The idea was to ensure a balanced approach that does not penalize residents who, under normal circumstances, are diligent in managing their financial obligations.

Additionally, there was a shared understanding that while the goal was to improve the efficiency of collections, it should not come at the cost of placing undue stress on residents. They discussed exploring alternative strategies, such as extended notification periods or enhanced communication efforts, to provide more opportunities for taxpayers to become current before any certification or lien process is initiated. Overall, the commissioners expressed a commitment to developing a balanced approach that ensured necessary funds were collected without creating an unnecessarily harsh process for residents who are making efforts to pay their obligations.

Commissioner Harrison expressed that a 60-day period appeared too short, and the consensus leaned towards implementing a 90-day policy. Mr. Sinko proposed considering a 90-day delinquency policy for future certifications, indicating this could lead to more frequent cleanup of their books and potentially reduce the need for future rate increases. He expressed a willingness to adjust the certification process to ensure revenue stability without disproportionately affecting customers. There was a broad discussion among the commissioners regarding how such a policy could be implemented and its possible effects on cash flow and the sanitary department's ability

to plan. Finance Director Brett Thomas suggested focusing on narrowing the gap between certification and when amounts become collectible liens to minimize lost revenue. Mr. Sinko mentioned that once customers are aware their balance would trigger a lien, it might encourage prompt payment. The discussion also highlighted existing confusion for residents regarding account balances once delinquencies were transferred for certification. Enhancing transparency in communication, especially for online platforms, was seen as vital to avoiding any misunderstanding regarding due payments. Mr. Burke shared that in Medina City, water disconnect notices proved highly effective in collecting dues, as the threat often motivated residents to clear their balances. Seeing this, some members proposed that this method, if properly managed, could reduce delinquencies substantially. Mr. Sinko noted the logistical and administrative challenges involved with actual shut-offs and emphasized that the focus should be more on the notice itself, which had a history of successfully reducing delinquencies.

The commissioners decided to table the resolution to allow for a more comprehensive analysis before making a final decision. They agreed on the necessity of obtaining additional information to fully understand the implications of any proposed changes. Specifically, they requested data on the collection amounts from August to December 2024 that resulted from the March certifications to determine how quickly delinquencies were resolved after early certification. The commissioners also highlighted the need to assess the changes in delinquency levels over time, between different certification dates, to discern any trends or outliers that might inform future strategies.

The commissioners determined that more information was necessary before proceeding. They discussed the need for several pieces of data to make an informed decision. One of the primary points of interest was collecting data on the amounts certified in March and the corresponding collections from that same period through to December 2024. Commissioner Harrison particularly highlighted this need, as it would help assess whether a third certification was more of a burden or genuinely aided in collections.

Additionally, there was discussion surrounding the implementation of a 90-day delinquency threshold before certifications. Commissioner Harrison and others leaned towards this approach, debating the efficiency and fairness of capturing true delinquencies rather than potentially unfairly penalizing those who might rectify their accounts with a bit more time. The expectation was that this 90-day policy would incentivize timely payments and potentially lead to better collection rates.

The commissioners also expressed interest in understanding how other municipalities manage their delinquencies. There was a call for data comparing delinquency rates and collection effectiveness, which would provide a contextual benchmark for evaluating the county's processes. This comparison was viewed as essential in determining best practices that could be adopted or adapted to improve local procedures.

The commissioners agreed to keep the resolution tabled for now and continue working towards a solution that balances effective collection with minimal burden on taxpayers and administrative staff. The commissioners requested additional information including collections data for the period between August and December 2024 on amounts certified in March; an analysis of how a 90-day delinquency policy would affect certification amounts; and a comparison of delinquency rates and collection effectiveness with other municipalities. Mr. Sinko agreed to provide more detailed information on these points for future discussion.

Adjournment
Mrs. Swedyk moved to adjourn the meeting; Mr. Hambley seconded the motion. There was no discussion. All commissioners voted AYE; the meeting adjourned at 1:12 p.m.

All deliberations concerning official business and formal actions by this Board of Commissioners were conducted in an open public meeting on this fourteenth day of April, 2025.

COMMISSIONERS

Respectfully submitted,

Colleen M. Swedyk

OF

Stephen D. Hambley

Rhonda J. Beck
Clerk of the Board

MEDINA COUNTY

Aaron M. Harrison