

NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS

(For Appeal of a Final Determination of the Tax Commissioner, Or a Decision of a Municipal Board of Appeal)

J. CRAIG SNODGRASS, AUDITOR OF LORAIN COUNTY, OHIO

Appellant, (Please Print)

v.

Jeffrey A. McClain

Tax Commissioner of Ohio, Or Municipal Board of Appeal

NEXUS Gas Transmission, LLC

Appellees, (All other Parties to the Appeal)

5400 Westheimer Court, Houston, TX 77056

Address of all other Appellees, if any

Lower Tribunal Case No.

19-01150, 20-11301, 21-11241

BTA Use Only

BTA Case No.

Appellant appeals a decision received on (date) July 5, 2022 involving Public Utility Personal Property Tax (tax type or issue) for tax year(s) 2019-2021, (attach decision copy).

A notice of appeal MUST contain a short and plain statement of the claimed errors in the decision showing that the appellant is entitled to relief as well as the relief to which the appellant claims to be entitled. (For additional space, add attachments.)

See attached Notice of Appeal and Statement of Claimed Errors set forth therein.

Small Claims Option: Yes [ ] No [x] Small claims involve appeals in which the amount in controversy is less than \$10,000 and are resolved quickly and inexpensively. Taxpayer consent is required because small claims decisions have no precedential value, they are conclusive upon all parties, and they cannot be appealed. More detailed information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

Request Hearing (Check One): Yes [x] No [ ] Hearings are held at the board's offices in Columbus, OH, and are limited to the introduction of new evidence or testimony; if all information was presented at the lower tribunal, a hearing is generally unnecessary. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

CONTACT INFORMATION:

[Signature]

Appellant or Representative (signature)

sfunk@ralaw.com

Email Address

Stephen W. Funk, Esq.

Print Name and Title of Representative

(330) 376-2700

Phone Number

222 South Main Street, Suite 400

Mailing Address

(330) 376.4577

Fax Number (If any)

Akron

Ohio

44308

City

State

Zip

09/02/2022

Date

**IN THE OHIO BOARD OF TAX APPEALS**

J. CRAIG SNODGRASS  
AUDITOR OF LORAIN COUNTY, OHIO  
226 MIDDLE AVENUE, 2<sup>ND</sup> FLOOR  
ELYRIA, OHIO 44035

Appellant,

vs.

JEFFREY A. MCCLAIN  
TAX COMMISSIONER OF OHIO  
4485 NORTHLAND RIDGE BLVD.  
COLUMBUS, OH 43229

Appellee.

BTA CASE NO.

PUBLIC UTILITY PERSONAL  
PROPERTY TAX

TAX YEARS: 2019, 2020, 2021

APPEAL FROM COMMISSIONER  
CASE NUMBERS:

19-01150, 20-11301, 21-11241

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**NOTICE OF APPEAL**

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Craig Snodgrass, in his official capacity as Auditor of Lorain County, Ohio ("Appellant") hereby gives his notice of appeal pursuant to R.C. 5717.02 to the Ohio Board of Tax Appeals (the "Board") from a Final Determination issued by Jeffrey A. McClain, Tax Commissioner of Ohio (the "Tax Commissioner"), on June 23, 2022, and served upon Appellant on July 5, 2022. See R.C. 5703.37. The Final Determination addresses a public utility personal property tax assessment, for tax years 2019, 2020, and 2021, of an interstate natural gas transmission pipeline system (the "NEXUS Pipeline System") owned and operated by NEXUS Gas Transmission, LLC ("NEXUS") and spanning thirteen Ohio counties including Lorain County, Ohio. As the Auditor of Lorain County, Appellant has a right to appeal the Final Determination pursuant to R.C. 5717.02. A true copy of the Final Determination appealed is attached hereto and incorporated herein by reference as **Exhibit A**.

### **AMOUNTS IN ISSUE**

	<b>Tax Year 2019</b>	<b>Tax Year 2020</b>	<b>Tax Year 2021</b>
Commissioner's Taxable Value	\$836,000,000	\$832,773,620	\$822,603,590
Appellant's Corrected Taxable Value	\$1,425,915,660	\$1,420,412,615	\$1,403,066,197
Increase in Taxable Value Sought	\$589,915,660	\$587,638,995	\$580,462,607

### **BACKGROUND**

The NEXUS Pipeline System consists of approximately 256 miles of 36-inch diameter pipe and associated compression stations, taps, anode beds and other surface and subsurface equipment capable of transporting 1.5 billion cubic feet of natural gas per day. While approximately 83.4% the pipeline mileage of the NEXUS Pipeline System is located in Ohio, a disproportionate amount of other associated facilities (including, without limitation, all four compression stations) are located within Ohio. See Certificate of Public Convenience and Necessity, 160 FERC ¶ 61,022, P. 3—4 (2017). On August 25, 2017, the Federal Energy Regulatory Commission (“FERC”) issued a Certificate of Public Convenience and Necessity to NEXUS in Docket No. CP16-22-000 approving construction of the NEXUS Pipeline System.<sup>1</sup> *Id.* On October 11, 2017, FERC authorized NEXUS to commence construction of the NEXUS Pipeline System. After condemning any remaining rights that had not been voluntarily relinquished from the landowners along the route, NEXUS began construction of the NEXUS Pipeline System. In August 2018, the NEXUS Pipeline System was in the final stages of construction and NEXUS was able to put the majority of the system into service on October 13, 2018. While NEXUS had anticipated that it would cost approximately \$2.2 billion to build its

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<sup>1</sup> As an interstate pipeline system transporting natural gas, route citing, planning, construction and operation of the NEXUS Pipeline System is subject to the oversight and approval requirements of the Federal Energy Regulatory Commission.

pipeline system, additional project costs ultimately resulted in a total construction cost of about \$2.6 billion dollars.

NEXUS filed its 2019 Annual Report with the Ohio Department of Taxation (the “Department”) on March 29, 2019. In July 2019, NEXUS provided the Commissioner with an Appraisal of its property prepared by Tegarden & Associates, Inc. (the "Tegarden Appraisal"). NEXUS filed an amended Annual Report for tax year 2019 on September 24, 2019. The Tegarden Appraisal estimated a systemwide total value of NEXUS' public utility property as \$1,182,000,000 with \$996,410,634 of value allocated to the facilities installed in Ohio. After reviewing the amended Annual Report, the Department ultimately rejected the methodology utilized in the Tegarden Appraisal. Accordingly, NEXUS was assessed an allocated taxable value of \$1,425,915,660 using the statutorily-prescribed valuation method of using the cost as capitalized on the petitioner's books, less composite annual allowances as set by the Commissioner.

In response to the assessment, NEXUS filed a petition for reassessment with the Tax Commissioner contending that the prima facie statutory valuation did not accurately reflect the true value of its taxable Ohio property and that the true value should instead be based on the Tegarden Appraisal. After hearing and presentation of additional evidence in support of the petition, including NEXUS' appraisal evidence, the Commissioner issued a Final Determination denying all of NEXUS' claims and upholding the original assessed value. See Final Determination issued July 20, 2020 (Case No. 19-01150) (hereinafter referred to as the “2020 Final Determination”). The 2020 Final Determination included a detailed, 30-page analysis and rejection of the two alternative calculations of “true value” advanced in the Tegarden Appraisal based on defects in the underlying methodology

utilized, including several unsubstantiated and suspect figures utilized under those methodologies. Notably, even under these alternative methodologies, the Tegarden Appraisal was unable to arrive at NEXUS' requested "true value" without deducting purported cost-overruns that the Tax Commissioner, correctly, rejected as unsubstantiated figures.

On September 4, 2020, NEXUS appealed the 2020 Final Determination to this Board. That case was docketed as *NEXUS Gas Transmission, LLC v. McClain*, BTA Case No. 2020-1475. While that matter was pending at the Board, and prior to hearing, the Commissioner and NEXUS negotiated and executed a settlement agreement (the "Settlement Agreement"). The Settlement Agreement purported to resolve all of the claims of error NEXUS had raised in the pending appeal relating to tax year 2019 (at a negotiated taxable value of \$950,000,000) and the pending petitions for reassessment for tax years 2020 (at \$946,333,660) and 2021 (at \$934,776,800) which had been filed by NEXUS in the interim. Despite the Tax Commissioner obtaining his own appraisals using various true value methodologies, Appellant is unaware of any appraisal completed on behalf of any party that purports to establish a true value of \$950,000,000 for tax year 2019. At the request of NEXUS and the Tax Commissioner, the Board remanded the case for further proceedings in front of the Tax Commissioner.

After the remand was issued, representatives of the Tax Commissioner and NEXUS met with the county auditors for the 13 counties that contained the NEXUS Pipeline System, including Appellant, to discuss the Settlement Agreement. While Appellant and his counsel were permitted to see the Settlement Agreement at the meeting, they were not permitted to take copies and all subsequent attempts to obtain a copy have

been rejected by the Tax Commissioner. Despite Appellant's best efforts, the Tax Commissioner has been unable (or unwilling) to provide any legal basis from which Appellant could conclude a merit-based reason for arriving at the purported true values contained in the Settlement Agreement. Finally, under the terms of the Settlement Agreement, the Tax Commissioner agreed to a schedule of guaranteed assessments based on the agreed upon "true value" of \$950,000,000, less typical year to year reductions, for a period of 30-years.

On June 23, 2022, the Tax Commissioner issued a Final Determination modifying the prior assessments of the NEXUS Pipeline System for tax years 2019, 2020 and 2021. Unlike the 2020 Final Determination, the instant Final Determination being appealed consisted of only 8-pages, most of which was a breakdown of values for each county and school district, and provided no explanation or support for the "true value" arrived at by the Tax Commissioner. On August 26, 2022, NEXUS filed a Notice of Appeal to the Board seeking a valuation lower than the one stipulated in the Settlement Agreement on the basis that Appellant might appeal. Consequently, Appellant was left with no option but to initiate the present appeal.

### **STATEMENT OF CLAIMED ERRORS**

Pursuant to R.C. 5717.02(C), Appellant contends that the Tax Commissioner's Final Determination is erroneous, unreasonable, and unlawful for one or more of the following reasons:

1. The Final Determination unreasonably rejects the statutory based formula for determining the value of the NEXUS Pipeline System under R.C. 5727.11(A) without a credible basis to conclude, given the evidence and expert testimony in the record, that the statutory based formula does not reflect the true value of the NEXUS Pipeline System.

2. The Final Determination rejects the statutory based formula for determining the value of the NEXUS Pipeline System under R.C. 5727.11(A) in favor of a purported true value which cannot be substantiated by any of the evidence, expert opinions or methodologies before the Tax Commissioner.
3. The Tax Commissioner's method of valuing the NEXUS Pipeline System allows impermissible exemptions of taxable property and, consequently, are unreasonable and unlawful.
4. The Final Determination is unreasonable and unlawful insofar as it is based upon the scientifically inaccurate and unreliable methods of appraisal including the Cost Approach Based on Income-Deficiency, Income Approach Based on After-Tax Cash Flow Amounts, and other similarly flawed methodologies advanced by NEXUS;
5. The Final Determination is unreasonable and unlawful insofar as the purported true value and resulting taxable value of the NEXUS Pipeline System rely upon inaccurate and unsubstantiated discount rates, capitalization rates, anticipated rates of return (and resulting deficiencies in anticipated earnings), and similar inputs which ultimately result in an unfair and unreasonably low valuation in contravention of Ohio law;
6. The Final Determination is erroneous and unreasonable insofar as it is based upon total future revenue and after-tax cash flow amounts over an extended period of time which are usually pessimistic, unsubstantiated by credible authorities and have since been demonstrably proven to be incorrect.
7. The Final Determination is erroneous and unreasonable insofar as it allocates the value of taxable property between Ohio and Michigan on the basis of pipeline mileage instead of the comparative value of total facilities and other assets which constitute tangible, taxable property necessary for operation of the NEXUS Pipeline System;
8. The Tax Commissioner's Final Determination is erroneous in that it contains or results from incorrect statements of fact and law, and in that it contains or results from math errors or duplicative exemptions and/or deductions in the value of taxable property;
9. The Tax Commissioner erred by inappropriately deducting from NEXUS' taxable value tangible property subject to tax under Ohio law; and,
10. As a result of the above, the Tax Commissioner's method of valuation, if any, utilized in arriving at the purported true value and taxable value of the NEXUS Pipeline System set forth in the Final Determination results in an unsubstantiated, unreasonable and indefensibly low taxable value for the NEXUS Pipeline System under Ohio law. Resulting, at minimum, in:

- a. The Final Determination erroneously understating the taxable value of NEXUS' Ohio pipeline property for tax year 2019 by \$589,915,660 (\$1,425,915,660-\$836,000,000);
- b. The Final Determination erroneously understating the taxable value of NEXUS' Ohio pipeline property for tax year 2020 by \$587,638,995 (\$1,420,412,615-\$832,773,620); and,
- c. The Final Determination erroneously understating the taxable value of NEXUS' Ohio pipeline property for tax year 2021 by \$580,462,607 (\$1,403,066,197-822,603,590).

### **REQUEST FOR HEARING**

Pursuant to R.C. 5717.02 and Ohio Adm. Code 5717-1-16, Appellant requests that the Ohio Board of Tax Appeals schedule this matter for a *de novo* evidentiary hearing for purposes of providing Appellant the opportunity to provide additional evidence in support of its assignments of error.

### **NOTICES**

Appellant further requests that the Board of Tax Appeals send a copy of each notice, communication, and determination in this matter to the following:

Stephen W. Funk (00585806)  
[sfunk@ralaw.com](mailto:sfunk@ralaw.com)  
ROETZEL & ANDRESS, LPA  
222 South Main Street, Suite 400  
Akron, OH 44308



Respectfully submitted,

ROETZEL & ANDRESS, LPA

*/s Stephen W. Funk*

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Stephen W. Funk (00585806)

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David J. Wigham (0059672)

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222 South Main Street, Suite 400

Akron, OH 44308

Telephone: 330.376.2700

Facsimile: 330.376.4577

*Attorneys for Appellant*

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that, on September 2, 2022, a copy of the foregoing Notice of Appeal was served pursuant to R.C. 5717.02 as set forth below:

**Via Federal Express:**

Office of Jeffery A. McClain  
Tax Commissioner of Ohio  
4485 Northland Ridge Road  
Columbus, Ohio 43229

Anthony L. Ehler  
Steven L. Smiseck  
Jeffrey Allen Miller  
Hilary J. Houston  
Vorys, Sater, Seymour and Pease, LLP  
52 East Gay Street  
Post Office Box 1008  
Columbus, Ohio 43216-1008  
*Counsel for NEXUS Gas Transmission, LLC*

**Via Electronic Mail:**

Sarah E. O'Leary  
Chief Counsel  
Ohio Department of Taxation  
Sarah\_O'Leary@tax.state.oh.us

*/s Stephen W. Funk*

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Stephen W. Funk

# **EXHIBIT A**

0000000230



Department of Taxation

Office of the Tax Commissioner  
4485 Northland Ridge Blvd • Columbus, OH 43229

# FINAL DETERMINATION

Date: JUN 23 2022

Nexus Gas Transmission, LLC  
c/o Enbridge, Inc.  
ATTN: Tax Department  
5400 Westheimer Court  
Houston, TX 77056

RECEIVED  
2022 JUL -5 PM 2:13  
LORAIN COUNTY  
AUDITOR

Re: Case Nos. 19-01150, 20-11301 and 21-11241  
Public Utility Personal Property Tax  
Various Counties  
Tax Years: 2019, 2020, and 2021

This is the final determination of the Tax Commissioner on petitions for reassessment concerning public utility personal property tax assessments for tax years 2020 and 2021 and following a decision and order of the Ohio Board of Tax Appeals in Case No. 2020-1475, dated February 22, 2022, for tax year 2019. In that order, the Board remanded the case to the Tax Commissioner for further proceedings.

In resolution of these matters, the assessments are modified based on a true value for tax year 2019 of \$950,000,000; a true value of \$946,333,660 for tax year 2020; and a true value of \$934,776,800 for tax year 2021 with taxable values per tax year as follows:

### Tax Year 2019

Tax Year	County Number	Taxing District	Taxable Value As Determined Herein
2019	15	0130	\$291,340.00
2019	15	0160	\$93,216,540.00
2019	15	0180	\$7,382,570.00
2019	15	0450	\$5,461,480.00
2019	15	0460	\$11,910,100.00
2019	22	0010	\$17,843,870.00
2019	22	0020	\$4,409,420.00
2019	22	0040	\$7,278,820.00
2019	22	0050	\$1,202,600.00

2019	22	0090	\$24,038,050.00
2019	22	0110	\$3,633,990.00
2019	22	0200	\$17,671,560.00
2019	22	0240	\$5,275,360.00
2019	22	0260	\$12,229,490.00
2019	26	0010	\$10,262,980.00
2019	26	0020	\$2,565,730.00
2019	26	0110	\$15,880,970.00
2019	26	0240	\$5,643,700.00
2019	26	0250	\$7,761,000.00
2019	26	0260	\$10,108,750.00
2019	35	0390	\$3,187,610.00
2019	39	0490	\$10,834,520.00
2019	47	0190	\$10,367,550.00
2019	47	0200	\$2,591,890.00
2019	47	0350	\$17,297,920.00
2019	47	0400	\$16,822,510.00
2019	47	0480	\$9,779,770.00
2019	47	0580	\$6,823,700.00
2019	47	0600	\$1,086,640.00
2019	48	0060	\$556,650.00
2019	48	0070	\$10,188,660.00
2019	48	0360	\$22,213,130.00
2019	48	0365	\$2,067,870.00
2019	52	0070	\$60,777,700.00
2019	52	0080	\$4,236,800.00
2019	52	0180	\$15,597,990.00
2019	52	0220	\$4,426,630.00
2019	52	0280	\$7,582,170.00
2019	52	0360	\$7,470,360.00
2019	52	0430	\$15,054,810.00

2019	72	0150	\$1,850,550.00
2019	72	0160	\$18,509,810.00
2019	72	0170	\$1,215,580.00
2019	72	0180	\$18,765,030.00
2019	72	0220	\$62,594,200.00
2019	72	0240	\$9,404,200.00
2019	72	0250	\$10,254,360.00
2019	72	0290	\$28,147,300.00
2019	76	0160	\$10,635,810.00
2019	76	0170	\$10,584,740.00
2019	76	0180	\$1,504,900.00
2019	76	0280	\$16,734,430.00
2019	76	0300	\$6,165,450.00
2019	76	0720	\$21,375,520.00
2019	77	0180	\$10,931,650.00
2019	77	0190	\$7,641,890.00
2019	77	0200	\$7,004,490.00
2019	77	0230	\$24,335,970.00
2019	85	0130	\$15,121,740.00
2019	85	0170	\$5,169,820.00
2019	85	0200	\$387,740.00
2019	85	0440	\$338,400.00
2019	87	0350	\$14,335,620.00
2019	87	0370	\$8,232,030.00
2019	87	0380	\$1,946,620.00
2019	87	0680	\$20,254,810.00
2019	87	0730	\$9,524,140.00
Total Taxable Value:			\$836,000,000.00

**Tax Year 2020**

<b>Tax Year</b>	<b>County Number</b>	<b>Taxing District</b>	<b>Taxable Value As Determined Herein</b>
2020	15	0130	\$293,610.00
2020	15	0160	\$90,549,520.00
2020	15	0180	\$7,440,240.00
2020	15	0450	\$5,504,140.00
2020	15	0460	\$12,003,130.00
2020	22	0010	\$17,983,250.00
2020	22	0020	\$4,443,860.00
2020	22	0040	\$7,335,680.00
2020	22	0050	\$1,212,000.00
2020	22	0090	\$23,352,350.00
2020	22	0110	\$3,662,370.00
2020	22	0200	\$17,809,590.00
2020	22	0240	\$5,316,570.00
2020	22	0260	\$12,325,010.00
2020	26	0010	\$10,343,140.00
2020	26	0020	\$2,585,770.00
2020	26	0110	\$16,005,020.00
2020	26	0240	\$5,687,780.00
2020	26	0250	\$7,821,620.00
2020	26	0260	\$10,187,710.00
2020	35	0390	\$3,212,510.00
2020	39	0490	\$10,919,150.00
2020	47	0190	\$10,448,530.00
2020	47	0200	\$2,612,130.00
2020	47	0350	\$17,433,030.00
2020	47	0400	\$16,953,910.00
2020	47	0480	\$9,856,160.00

2020	47	0580	\$6,877,000.00
2020	47	0600	\$1,095,130.00
2020	48	0060	\$560,990.00
2020	48	0070	\$10,268,240.00
2020	48	0360	\$21,733,010.00
2020	48	0365	\$2,084,020.00
2020	52	0070	\$59,438,730.00
2020	52	0080	\$4,143,460.00
2020	52	0180	\$15,719,820.00
2020	52	0220	\$4,461,210.00
2020	52	0280	\$7,641,390.00
2020	52	0360	\$7,528,710.00
2020	52	0430	\$15,172,400.00
2020	72	0150	\$1,865,000.00
2020	72	0160	\$18,654,390.00
2020	72	0170	\$1,225,070.00
2020	72	0180	\$18,911,610.00
2020	72	0220	\$60,844,110.00
2020	72	0240	\$9,477,660.00
2020	72	0250	\$10,307,250.00
2020	72	0290	\$27,739,380.00
2020	76	0160	\$10,718,880.00
2020	76	0170	\$10,667,410.00
2020	76	0180	\$1,516,660.00
2020	76	0280	\$16,865,140.00
2020	76	0300	\$6,213,610.00
2020	76	0720	\$21,542,490.00
2020	77	0180	\$11,017,040.00
2020	77	0190	\$7,701,580.00
2020	77	0200	\$7,059,200.00
2020	77	0230	\$24,526,060.00



2020	85	0130	\$15,239,850.00
2020	85	0170	\$5,210,210.00
2020	85	0200	\$390,770.00
2020	85	0440	\$341,050.00
2020	87	0350	\$14,447,600.00
2020	87	0370	\$8,296,330.00
2020	87	0380	\$1,961,820.00
2020	87	0680	\$20,413,020.00
2020	87	0730	\$9,598,540.00
Total Taxable Value:			\$832,773,620.00

**Tax Year 2021**

<b>Tax Year</b>	<b>County Number</b>	<b>Taxing District</b>	<b>Taxable Value As Determined Herein</b>
2021	15	0130	\$286,270
2021	15	0160	\$98,164,230
2021	15	0180	\$7,254,150
2021	15	0450	\$5,366,470
2021	15	0460	\$11,702,910
2021	22	0010	\$17,533,460
2021	22	0020	\$4,332,710
2021	22	0040	\$7,152,200
2021	22	0050	\$1,181,680
2021	22	0090	\$22,670,580
2021	22	0110	\$3,570,770
2021	22	0200	\$17,364,140
2021	22	0240	\$5,183,590
2021	22	0260	\$12,016,750
2021	26	0010	\$10,084,440
2021	26	0020	\$2,521,100
2021	26	0110	\$15,604,710

2021	26	0240	\$5,545,520
2021	26	0250	\$7,625,990
2021	26	0260	\$9,932,900
2021	35	0390	\$3,132,160
2021	39	0490	\$10,646,040
2021	47	0190	\$10,187,190
2021	47	0200	\$2,546,800
2021	47	0350	\$16,997,000
2021	47	0400	\$16,529,870
2021	47	0480	\$9,609,640
2021	47	0580	\$6,467,340
2021	47	0600	\$1,067,740
2021	48	0060	\$546,960
2021	48	0070	\$10,011,420
2021	48	0360	\$21,094,960
2021	48	0365	\$2,031,890
2021	52	0070	\$60,887,340
2021	52	0080	\$1,348,380
2021	52	0180	\$15,326,640
2021	52	0220	\$4,349,630
2021	52	0280	\$7,450,270
2021	52	0360	\$7,340,410
2021	52	0430	\$14,792,910
2021	72	0150	\$1,818,360
2021	72	0160	\$18,187,820
2021	72	0170	\$1,194,430
2021	72	0180	\$18,438,600
2021	72	0220	\$60,369,130
2021	72	0240	\$9,240,610
2021	72	0250	\$10,049,450
2021	72	0290	\$26,964,190

2021	76	0160	\$10,450,790
2021	76	0170	\$10,400,610
2021	76	0180	\$1,478,720
2021	76	0280	\$16,443,320
2021	76	0300	\$6,058,200
2021	76	0720	\$21,003,680
2021	77	0180	\$10,741,490
2021	77	0190	\$7,508,950
2021	77	0200	\$6,882,640
2021	77	0230	\$23,912,620
2021	85	0130	\$14,858,680
2021	85	0170	\$5,079,890
2021	85	0200	\$380,990
2021	85	0440	\$332,520
2021	87	0350	\$14,086,240
2021	87	0370	\$8,088,830
2021	87	0380	\$1,912,750
2021	87	0680	\$19,902,460
2021	87	0730	\$9,358,460
Total Taxable Value:			\$822,603,590.00

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THESE MATTERS. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THESE MATTERS WILL BE CONCLUDED AND NOTICE WILL BE SENT PURSUANT TO R.C. 5727.47 TO THE APPROPRIATE COUNTY AUDITORS, WHO SHALL PROCEED IN ACCORDANCE WITH R.C. 5727.471.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

*Jeffrey A. McClain*  
 JEFFREY A. MCCLAIN  
 TAX COMMISSIONER

/s/ Jeffrey A. McClain

Jeffrey A. McClain  
 Tax Commissioner

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July 5, 2022 at 11:28 am  
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