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Client Bulletin

Volume XXXIX, No. 7

July 31, 2022

New Legislation Restricts Board of Education Challenges of Real Property Valuations

Effective July 21, 2022, Ohio law changed dramatically as to challenges by boards of education (and other governmental bodies) of the valuation of real property. Because complaints against valuation of real property have to be filed by March 31, as a practical matter the law change is mostly not effective until the first three months of 2023 when complaints against valuation as to tax year 2022 valuation can be filed. Closer to the first quarter of 2023, we will provide details of the legislative changes, but for now it is appropriate to point out two big changes, the first being that a board of education can only file a complaint if there has been a sale of the property and the second being that for a sale to serve as the basis of a complaint or counter-complaint against valuation, the sale must have occurred before the tax lien date, January 1. For example, a complaint or counter-complaint cannot be filed challenging the tax year valuation for tax year 2022 (billed in 2023) on the basis of a sale occurring in 2022. This effectively negates "retroactive" tax valuation changes (of which the Columbus Realtors/Columbus Bar Association form residential contract warns).

Cemetery Tour in Western Delaware County

Learn about several of Delaware County's early and prominent settlers as you take a driving tour of several cemeteries and homesteads and then visit the Barn at Stratford for reenactors portraying the individuals whose graves you just visited.

Date - Sunday, August 28: driving tour (on your own and at your own leisure) from 1 p.m. to 5 p.m. The cemetery reenactment tour will broaden its scope, from Oak Grove Cemetery, to include a county-wide venue this year. The tour will feature cemeteries in western Delaware County, including Radnor, Bokes Creek, Mill Creek, Oller, and Lucy Depp. Participants will be given map directions to both the cemetery gravesites and the homesites of the chosen historic characters. Delaware County Historical Society docents will greet the guests at the cemeteries, give a brief introduction at the characters' grave sites, and give the history of the cemetery. The reenactments will take place at the Barn at Stratford, 2690 Stratford Road, beginning at 5:30 p.m. on Sunday, August 28, and will feature a summer evening event with the outdoor reenactments at the gazebo. Food trucks and music will be part of this event.

Though chairs for seating will be available, it is encouraged that people bring their own chairs or blankets for lawn seating.

Historical figures to be reenacted include:

- Margaret Perry and George Pugh - the earliest settlers in Radnor Township
- George Dilsaver - pioneer of Scioto and Thompson Townships
- William Warrington - one of the chosen bodyguards for General Washington
- Lucy Depp - 19th Century African-American for whom Lucy Depp park and the Lucy Depp settlement are named
- Ruth Butts - from Butt's Corner on State Route 257, four miles south of Bellpoint

Tickets are \$15 for members and \$20 for non-members. Reservations may be made at Eventbrite - <https://www.eventbrite.com/e/cemetery-tour-of-western-delaware-county-tickets-385742755967>

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

Law Firm Sponsors Strand Summer Movie

Manos, Martin & Pergram is pleased to have been the July kids' summer movie sponsor at The Strand Theatre. The firm sponsored the movie "Trolls World Tour." We are proud to be a long-standing member of the Strand family, with our President, Steve Martin, serving on the board for several years.

As reported last month, the summer movie series is sponsored by businesses and individuals and the price of admission is a donation to the designated charity/organization. Movies are shown at 10:00 a.m. and 2:30 p.m.

on Wednesdays from June through August. The donation recipient of the recent movie was Delaware Noon Kiwanis. The mission of Kiwanis is simple: focus on helping children, strengthening families, and serving the community. Back-to-school supplies were the requested donation. These donations benefit children and their families that need assistance getting ready for the upcoming school year. With the school year about to start, there is only one movie left. To see the movie schedule and the various organizations that benefit from donations, please visit the Strand Theatre's website - www.thestrandtheatre.net.

Pianos at the 'Point - SourcePoint's Fall Fundraiser

This year, SourcePoint celebrates 30 years of serving Delaware County! SourcePoint was founded on one fundamental principle - to empower and provide every Delaware County resident aged 55 and older the tools and information to live their best life. This organization provides a variety of services and programs designed to enable members (seniors) and their families the ability to maintain their independence while keeping them socially active.

This year's fall fundraiser will be held on Thursday, September 8, from 5:30 p.m. to 8:00 p.m. and features dueling pianos. Tickets are \$75 and include entertainment, food, and two drink tickets, or you may purchase a table for six for just \$375. There will also be a silent auction and a 50/50 raffle.

Manos, Martin & Pergram has a long history with SourcePoint, as a supporter and as legal counsel, and is proud to be a sponsor once again for this event.

To purchase tickets or for further information, please visit mysourcepoint.org/events/. If you would simply like to make a donation, please visit mysourcepoint.org/give/.

MMP Employee Wins 2nd Place Prize in Alpha Group Zoom Duck Derby

Unfortunately, the Alpha Group Zoom Duck Derby was not able to take place at Zoombezi Bay on Sunday, July 17, due to the weather, but that didn't stop them from picking the winners! The Alpha Group had its Integrated Adult Day and Workforce Development clients help narrow down the pool of 5,000 to under 100. They spread out all 32 tubs of ducks and each client got to pick three ducks. Then, they had Calvin Gebhart from First Citizens National Bank, the Fun in the Sun Zone sponsor, come to Alpha Group and pick the winners.

The law firm's own Joan Swarts, our Accounting/Information Services Manager and Legal Assistant, purchased a lucky 13 ducks/tickets and won the 2nd place price! Congratulations, Joan!