



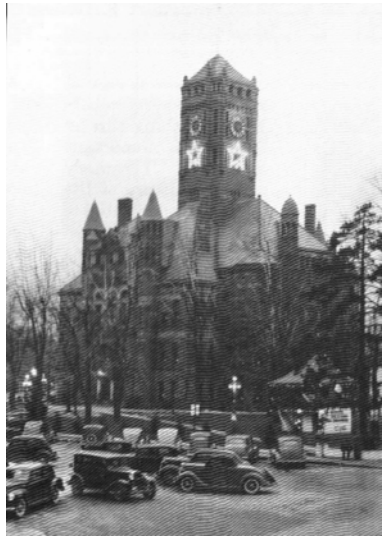
Courthouse 1842-1889



Courthouse 1889 (in progress)



Courthouse Complete



Christmas Decorations 1942



Present day



Issued by Deborah S. Nester
Williams County Auditor

Citizens of Williams County:

I am pleased to present the Williams County Citizens Annual Financial Report for the fiscal year ended December 31, 2012. The report provides a brief analysis of where County revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report.



Information in this report has been taken from the 2012 Williams County Cash Basis Financial Report. The Cash Basis Financial Report was audited by the Auditor of State of Ohio

The Citizens Annual Financial Report, which has been generated internally by the Williams County Auditor's Office, summarizes the financial activities of the primary government of Williams County. The reports and statements contained in the Citizens Annual Financial Report condense and simplify our 2012 Cash Basis Financial Report for all Williams County funds and

account groups. The Citizens Annual Financial Report does not conform to Generally Accepted Accounting Principals (GAAP) and governmental reporting standards.

The Citizens Annual Financial Report of Williams County is presented as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. As you review our Citizens Annual Financial Report, I invite you to share any questions, concerns or recommendations you may have.

Sincerely,

Deborah S. Nester

Deborah S. Nester
Williams County Auditor



Williams County Auditor's Office

Stewards of Public Funds

General Accounting/Fiscal Officer

As the County's chief financial officer, it is the Auditor's responsibility to:

- Account for the millions of dollars received by the County each year
- Issue payments for all County obligations – including the distribution of tax dollars to the townships, villages, school districts, libraries, and other County agencies.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Administer the County payroll.
- Produce the County's annual financial report as required by law.

Weights and Measures

The County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, meat and produce scales are checked regularly. Each year the County Auditor's office inspects more than 500 devices at 136 locations throughout the County.



Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Equalization.

Each year, the County Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must approve by vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all these levies and bond issues.

Real Estate Appraisal and Assessment

Williams County has 25,886 separate parcels of property. It is the job of the County Auditor's office to ensure that every parcel is fairly and uniformly assessed for tax purposes. A general appraisal is conducted every six years and values are updated every three years (Triennial Update).

For taxation purposes, property owners are assessed at a rate of 35 percent of Fair Market Value. The County Auditor's office maintains a record of each parcel in the County. The records are open to the public and can be accessed on our website at: <http://www.co.williams.oh.us/auditor>.

The County Auditor also administers several important programs relating to property tax reductions for citizens including: Current Agricultural Use Value Program for agriculture, Homestead Exemption program for the elderly or disabled, and the 2 ½% Homesite Credit program for residential homeowners.

Mobile Home Assessment

The County Auditor's office is also charged with assessing taxes on Manufactured Housing (Mobile Homes). Under Ohio law, Mobile Home owners must register their homes with the County Auditor's office for tax purposes. The County Auditor assesses each Mobile Home annually and prepares a tax list. The Mobile Home tax is distributed back to the local taxing districts (municipalities, townships, schools, and county) in the same manner as Real Estate taxes.

Licensing

Licenses for dogs, kennels, vendors, and cigarettes are all issued by the County Auditor's office. Williams County issued 5,269 dog licenses in 2012. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, of which one and a half percent is returned to the County for use on the local level.

WILLIAMS COUNTY COURTHOUSE



Face in Fresco - Second Floor



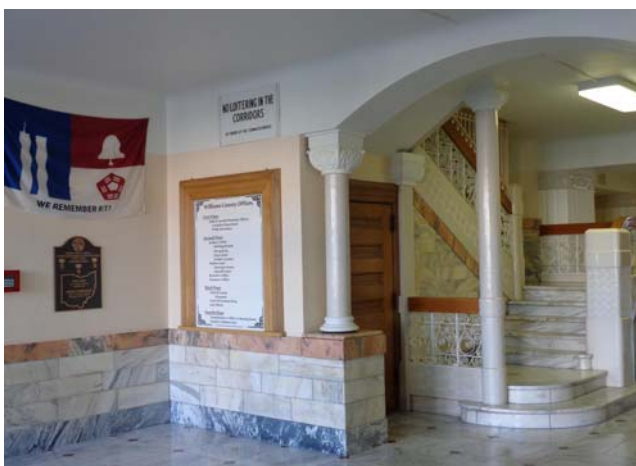
George Washington Statue - West Entrance



East Staircase - Second Floor

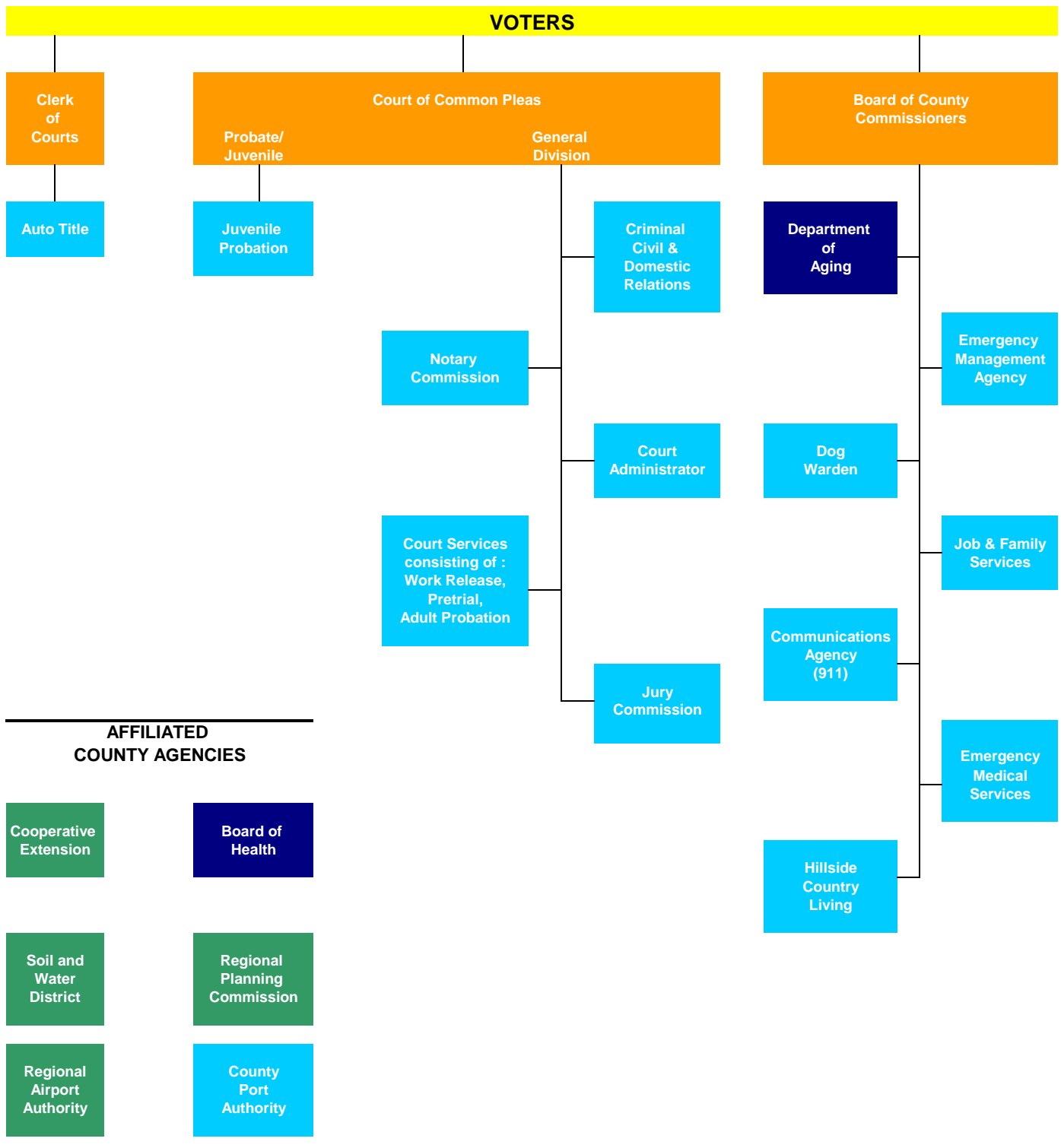


West Staircase & Arches - Second Floor



West Entrance

Your Williams County Government

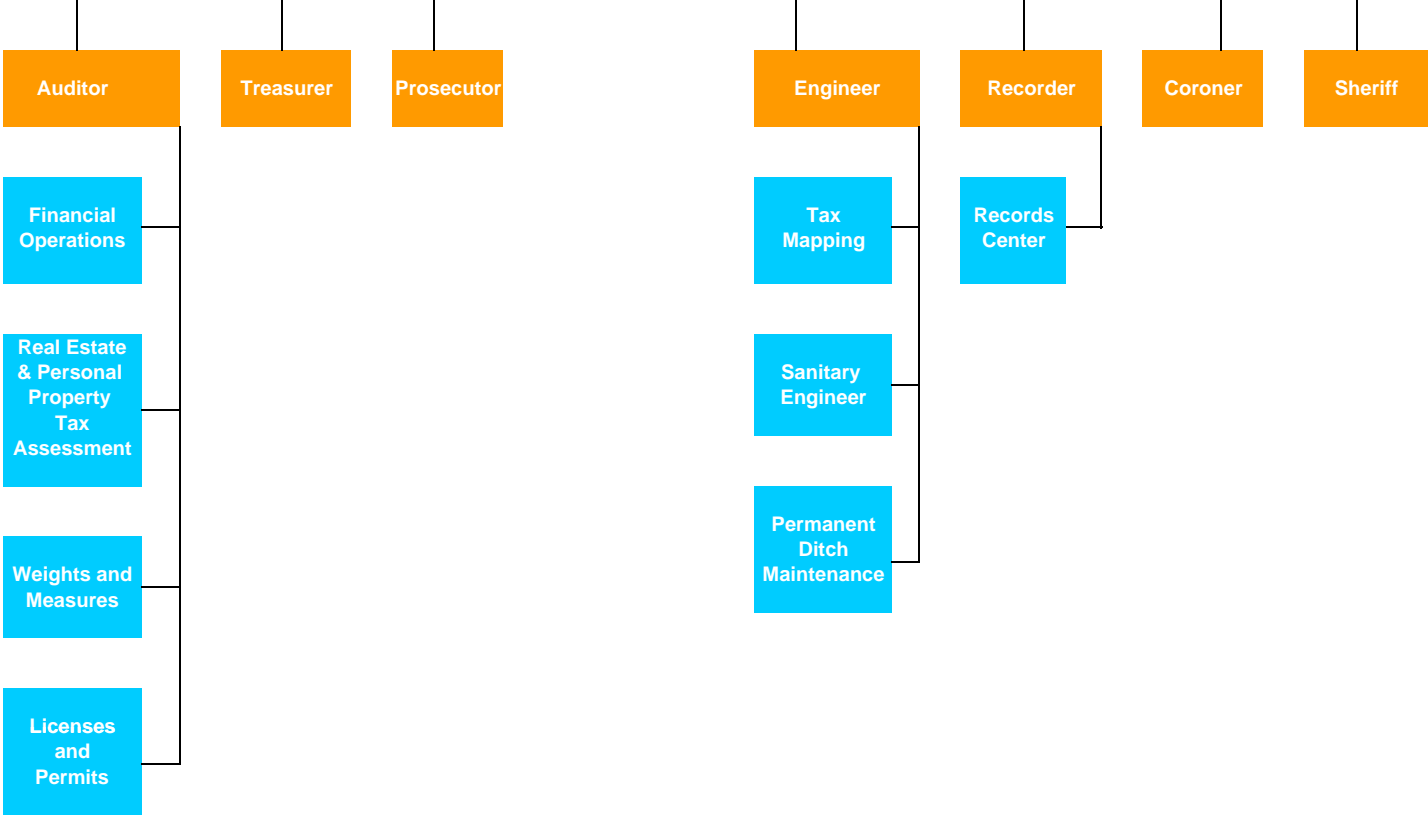


KEY

- Voted levy provides some or all of the funding
- County provides some or all of the funding
- Elected Officials
- Administrative Jurisdiction



VOTERS



COUNTY COMMISSIONS

Northwest Ohio Rail Commission	County Budget Commission	Board of Revision	Data Processing Board	County Records Commission	Veterans Service Commission	Williams County Board of Elections
Appointed By: Board of Commissioners	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres of Board of Comm.	Includes: Auditor Treasurer Commissioner Recorder Clerk of Courts Records Center Board of DD	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. Of Board of Commissioners	Appointed By: Common Pleas Court Judges	Appointed By: Democratic Party Republican Party Secretary of State

COUNTY BOARDS

Alcohol, Drug Addiction and
Mental Health Services

Williams County Board of
Developmental Disabilities

A Brief History of Williams County

Williams County was formed in 1820 from Old Indian Territory and organized in 1824 with Defiance as its county seat. In 1840, the county seat was relocated to the newly created town of Bryan, a more central location. The County is named after David Williams, a Revolutionary War hero, and one of the captors of Major Andre, the British Spy.

County Government

The elected three-member Board of Commissioners acts as both legislative and executive branch of County Government. Each Commissioner serves a four year term. In addition to the County Auditor who serves as chief fiscal officer, there are seven other elected officials, serving four year terms, who operate separately as set forth by Ohio Revised Code. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Williams County elects three Judges, one serving Common Pleas Court, another serving Probate/Juvenile Court, and the third serving Municipal Court. Each Judge serves a six year term.

Williams County Unemployment Rate Decreases in 2012

The County's unemployment rate for 2012 averaged 7.6% as compared to a state average of 7.2% and a national average of 8.1%. In 2011, the county's unemployment rate was higher at 10.5% as compared to a state average of 8.6% and national average of 8.9%. Over the past ten years, the county's unemployment rate has ranged from a low of 6.0% in 2006 to 15.7% in 2009.

Economic Statistics

- Sales tax revenue for Williams County in 2012 totaled \$5,100,869 as compared to \$4,746,135 in 2011. This represents an increase of \$354,734 or 7.5%.
- Real Property values have decreased 6.2% over the past five years. From 2011 to 2012, values decreased by .65%
- Real & Personal Property tax collections have decreased by 3.06% over the past five years. However, property tax collections in 2012 did increase by \$200,038 or .67% as compared to 2011.

Williams County Sales Tax Revenue

