

## Publications

### The Evaluator – Special Edition: Act Now to Manage Your Ohio Real Property Taxes

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The state of Ohio requires county auditors to reappraise properties every six years and update those values in the middle of that cycle. The auditors for several Ohio counties listed below are currently finalizing property values to meet this obligation. Given the challenge of revaluing all property, it can be difficult for the local auditor to fully understand specific challenges facing a particular property. Property owners need to act to now to start reviewing tax valuations.

Property owners need to review their assessments to determine if the new values are truly reflective of market value for that property. Many auditors in the reappraisal and update counties have notified property owners by mail of the proposed tax valuations for tax year 2012. This year many counties have declined to hold informal meetings to review those valuations prior to finalizing values in mid-November.

For taxpayers who are unable to obtain reductions through the informal review process, or where a county did not offer an opportunity to discuss valuation prior to finalizing value, there is a formal appeal process to contest the valuation of your property that starts in January and runs through March 29, 2013.

While valuations can be challenged in any county, the following counties are required to reappraise or update the tax values of properties in their county for tax year 2012:

Reappraisal Counties: Update Counties:

Belmont

Brown

Crawford

Cuyahoga

Erie

Fayette

Highland

Huron

Jefferson

Lake

Lorain

Lucas

Morgan

Muskingum

Ottawa

Portage

Stark

Warren

Williams

Allen

Coshocton

Guernsey

Sandusky

Vinton

First-half 2012 tax bills will be mailed to taxpayers in the next few months. Now is the time to start preparing to make sure that each property is fairly assessed. Vorys has significant experience in analyzing real property tax assessments and securing real property tax savings for property owners. To discuss the real property valuation determined by your county auditor, please contact your Vorys attorney.