



GEAUGA COUNTY AUDITOR

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*Chief Fiscal Officer*

## Frequently Asked Questions

### What is Real property Tax?

The real property tax is Ohio's oldest tax. It has been an ad valorem tax – meaning, based on value – since 1825. The Ohio Department of Taxation's Tax Equalization Division helps ensure uniformity and fairness in property taxation through its oversight of the appraisal work of local county auditors. According to state law and department rules, auditors conduct a full reappraisal of real property every six years and update values in the third year following each sexennial reappraisal.

### If the Market Value of my home increases will my taxes increase by the same percentage?

No! It is important to note that a change in your property value does **NOT** mean your property tax will change by the same percentage.

HB 920 provides a credit to protect homeowners from tax increases due to reappraisals. The increase is from the inside millage of 10 mills provided for by the State of Ohio and allocated to schools, cities, counties, and other local governments that is not subject to the HB 920 credit. If you live in a school district which is at or near the 20-mill floor, this increase will be more. Ohio has provided that HB 920 cannot reduce school districts millage for general operations under 20 mills, combined inside and outside millage. Therefore, HB 920 does not provide as much credit in these school districts as it does normally.

### What causes changes in my tax bill?

Tax rates are used to calculate property taxes. However, tax rates change regularly. Below are the most common reasons for changing tax rates:

- Outside Millage rates get reduced when property values increase. This reduction results in **Effective Tax Rates** and ensures voted levies do not produce more revenue than approved by the citizens.
- A new levy is passed by the voters of a taxing district.
- An existing levy is renewed with an increase or decrease, approved by the voters of a taxing district.
- An existing levy expires and is not renewed.

### I didn't vote for the last tax levy. Why should I have to pay for it?

This is an instance of majority rules. By Ohio law, taxes must be levied uniformly throughout a taxing district.

### My home has never been for sale, and we have no plans to sell it. Why does my value increase based on my neighbors who sold their homes?

Ohio law mandates that the county auditor appraise all property at its market value. This assures that everyone pays only their fair share of the real estate tax burden and provides for better equalization of values.

### What causes changes in valuation other than a reappraisal?

Alterations or changes to the property such as new construction, buildings added or razed, remodeling, additions, finished basement, new agricultural buildings, etc. can all change the value of a property.

### Are agricultural buildings exempt from taxation?

No. All buildings permanently attached to the ground are considered real estate and must be valued accordingly.

### How can I appeal the market value placed on my home?

If you are not satisfied with the outcome of your informal review or you missed the informal review period, you may file a formal complaint with the Geauga County Board of Revision. Applications are available on our website and in our office. To appeal a 2023 value, forms must be filed after January 1 but by 4:30 PM on April 1, 2024. **You may not request a formal review more than once for tax year 2023.**