

## Publications

### Time Is Running Out to File Appeals in Ohio and Other Jurisdictions

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#### AUTHORED ARTICLE | 3.7.2019

Property taxes are frequently the largest non-productive expense incurred by property owners, and proactive management of this expense may result in increased profitability. Now is the time to review your tax assessments to make sure that each property is valued appropriately and that you are paying your fair share, and only your fair share, of the property tax burden. All tax year 2018 complaints must be filed on or before April 1, 2019 with the county boards of revision to contest the property tax valuations. The tax year 2018 values have an assessment date of January 1, 2018 and serve as the basis for property tax bills paid in 2019. For tax year 2018, 24 of Ohio's 88 counties were required to conduct either a full reappraisal of property values or an update of property values. While property tax values can be challenged in any county for tax year 2018, the following counties are those required to reappraise or update the tax values as of January 1, 2018:

#### 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

In addition to Ohio, there are many other appeal deadlines approaching in jurisdictions throughout the country. Taxpayers seeking to contest the values established by the auditor or county assessor have a short time-to-contest their new valuation. This time frame varies by state and by local jurisdiction and in many cases begins to run upon mailing of a new value notice. Below is a list of states with upcoming appeal deadlines: **State/Jurisdiction Deadline\*** Alabama March-May; 30 days from notice date Arizona March-May; 60 days from notice date Kansas Notice is mailed in March; 30 days from notice date Michigan Varies by township for local boards, generally near March 15, 2019; May 31, 2019 for Michigan Tax Tribunal South Dakota March 14, 2019 or April 2, 2019; varies by jurisdiction District of Columbia April 1, 2019 New Jersey April 1, 2019 or within 45 days of the bulk mailing of the Assessment Notices; May 1, 2019 if there is a municipal-wide reassessment Pennsylvania-Allegheny County (Pittsburgh) April 1, 2019 New Mexico Notice is mailed in April; 30 days from notice date Hawaii April 9, 2019 Tennessee April-June, 2018 Virginia Arlington County: April 15, 2019; many counties have April and May deadlines; others vary Wisconsin Board of Review meets for 45 day period starting April 22, 2019 Wyoming Notice must be mailed by April 22, 2019; Appeal within 30 days from notice date Iowa April 30, 2019 Minnesota April 30, 2019 to appeal to Tax Court for 2019 taxation assessment, released 2018; 2020 values released and meetings of the local board of appeal and equalization must be held between April 1st and May 31st of the year in which the assessment is made. Colorado May 1, 2018 to June 1, 2018 (within 30 days of notice) Georgia May-June 2018; 45 days after notice Montana May 1, 2018 through June 30th (within 30 days of notice) Oklahoma 30 days from notice date; or by May 1, 2019 Indiana May 10, 2019 or 45 days from notice Texas May 15, 2019 Kentucky May 20, 2019

Vorys has significant experience in analyzing real property tax values and securing real property tax savings for taxpayers across the country. To discuss an analysis of the opinions of value assigned by your local assessing jurisdiction, please contact us to discuss further.

***\*These charts are for informational purposes only and does not constitute legal advice. In some cases appeal dates vary by jurisdiction and notice date. To discuss the appeal deadline for a specific property contact Vorys.***