

## Publications

### Time to File Ohio 2015 Real Property Tax Complaints

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The State of Ohio requires counties to reappraise properties for tax purposes every six years and update those values in the middle of that cycle. This cycle is not evenly distributed between Ohio's 88 counties. In fact, for tax year 2015 only five of Ohio's counties were required to conduct a reappraisal. There are 19 counties that updated value for the January 1, 2015 lien date. The value of real property with a valuation date of January 1, 2015 is the basis for the tax bills paid during calendar year 2016.

Given the challenge of re-valuing all properties in a county, it can be difficult for the county to fully understand specific challenges facing a property. Property owners need to be proactive and review any change in value and the potential changes in tax expense.

Real estate taxes are frequently the largest non-productive expense incurred by property owners, and proactive management of this expense could lead to increased profitability and increased valuation of income-producing properties. Now is the time to start preparing to review those tax assessments to make sure that for each property you are paying your fair share, and only your fair share, of the property tax burden. All complaints must be filed on or before March 31, 2016 to contest the value of property for tax year 2015.

While valuations can be challenged in any county, the following counties are those required to reappraise or update the tax values as of January 1, 2015:

#### Reappraisal Counties:

#### Update Counties:

Allen

Coshocton

Guernsey

Sandusky

Vinton

Belmont

Brown

Crawford

Cuyahoga

Erie

Fayette

Highland

Huron

Jefferson

Lake

Lorain

Lucas

Morgan

Muskingum

Ottawa

Portage

Stark

Warren

Williams

Vorys has significant experience in analyzing real property tax assessments and securing real property tax savings. To discuss an analysis of the opinions of value assigned by your county auditor, please contact us for a complimentary review.