

## Publications

### Time to File Real Property Tax Complaints in Ohio for Tax Year 2020

#### Related Attorneys

Nicholas M.J. Ray  
David A. Froling  
Andrew E. DeBord  
Lauren M. Johnson  
Lindsay Doss Spillman  
Hilary J. Houston  
Steven L. Smiseck  
Megan Savage Knox  
Anthony L. Ehler  
Scott J. Ziance  
David M. Aldous  
Steven R. Rech

#### Related Services

Property Tax Management  
State and Local Taxation  
Taxation

#### CLIENT ALERT | 2.9.2021

This cycle is not evenly distributed amongst Ohio's 88 counties. For tax year 2020, 13 of Ohio's counties were required to conduct a full reappraisal and another 28 counties performed an update of values. The tax year 2020 values have an assessment date of January 1, 2020 and serve as the basis for property tax bills paid in 2021. Many counties in the Columbus, Cincinnati, Dayton, and Akron areas conducted full reappraisals or updates of real property tax values for tax year 2020.

It can be difficult for the counties to fully understand specific challenges facing a particular property or property type. While the counties may generally understand market trends, often times the mass appraisal process overlooks key factors in valuing a market segment or a single property. It is essential that property owners be proactive and review any change in value and determine how the potential changes affect property tax expenses.

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 complaints must be filed on or before March 31, 2021 to contest the tax valuations of property for tax year 2020.

While real property tax values can be challenged in any county for tax year 2020, the following counties are those required to reappraise or update the tax values as of January 1, 2020:

#### Reappraisal Counties

**Update Counties** Ashland  
Ashtabula  
Athens  
Butler  
Clermont  
Fulton

Greene Knox  
Madison  
Montgomery  
Noble  
Summit  
Wayne Auglaize  
Clinton  
Darke  
Defiance  
Delaware  
Franklin  
Gallia  
Geauga  
Hamilton  
Hardin  
Harrison  
Henry  
Jackson  
Licking Mahoning  
Mercer  
Morrow  
Perry  
Pickaway  
Pike  
Preble  
Putnam  
Richland  
Seneca  
Shelby  
Trumbull  
Van Wert  
Wood

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