

Publications

Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2023

Related Attorneys

Nicholas M.J. Ray

Andrew E. DeBord

Bryan J. Farkas

Hilary J. Houston

Lauren M. Johnson

Megan Savage Knox

Steven L. Smiseck

Lindsay Doss Spillman

Scott J. Ziance

Related Services

Property Tax Management
Taxation

CLIENT ALERT | 7.2023

The State of Ohio requires counties to reappraise real property tax values every six years. In the interim, the counties are required to update values in the middle of that cycle. This cycle is not evenly distributed amongst Ohio's 88 counties. For tax year 2023, 28 of Ohio's counties were required to conduct a full reappraisal and another 13 counties performed an update of values. The tax year 2023 values have an assessment date of January 1, 2023 and serve as the basis for property tax bills paid in 2024.

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.

At this stage of the valuation process, there may be opportunities to intervene informally with the assessor before the valuation is finalized. 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.

The below list details those counties required to reappraise or update tax values as of January 1, 2023. Based upon conversations with county auditor offices, we have also summarized when proposed 2023 values are expected to be released. This timing is always subject to change and should be discussed with your Vorys attorney if you are concerned with the valuation changes in any of these counties.

REAPPRAISAL COUNTIES

Updated as of 10/31/23

County

Estimated Timing of Proposed Value Releases

Auglaize

Available

Clinton

Available

Darke

Available

Defiance

Available

Delaware

Available

Franklin

Available

Gallia

Available

Geauga

Available

Hamilton

Late May

Hardin

Available

Harrison

Available

Henry

Available

Jackson

Available

Licking

Notices being mailed September 1

Mahoning

Available

Mercer

Available

Morrow

Available

Perry

November

Pickaway

Available

Pike

Available

Preble

Available

Putnam

Available

Richland

Available

Seneca

Available

Shelby

Available

Trumbull

Available

Van wert

August 28

Wood

Available

UPDATE COUNTIES

Updated as of 10/31/23

County

Estimated Timing of Proposed Value Releases

Ashland

Available

Ashtabula

Available

Athens

TBD

Butler

Available

Clermont

Available

Fulton

Available



Greene

Available

Knox

Available

Madison

Available

Montgomery

Available

Noble

TBD

Summit

Available

Wayne

Available

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.