

# Publications

## Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2024

### Related Attorneys

Nicholas M.J. Ray  
 Andrew E. DeBord  
 Lauren M. Johnson  
 Lindsay Doss Spillman  
 Steven L. Smiseck  
 Megan Savage Knox  
 Hilary J. Houston  
 Jacinto A. Núñez

### Related Services

Property Tax Management  
 State and Local Taxation  
 Taxation

**PUBLICATION** | 8.9.2024

The State of Ohio requires counties to reappraise properties for tax purposes every six years. The January 1, 2024 tax lien date value is the basis for the tax bills paid during calendar year 2025. For tax year 2024, several Northeast Ohio counties are reappraising properties.

Given the challenge of re-valuing all properties in a county, it can be difficult for the county auditor or fiscal officer to fully understand specific challenges facing a property. Mistakes in setting value for tax purposes are common. Property owners should and can proactively manage their valuations, which directly relate to the amount of tax billed and paid.

When reappraisal occurs, a county typically provides an opportunity for taxpayers or their representatives to meet with the county on an informal basis to discuss the newly proposed value. This year, most counties will release proposed values and provide the opportunity to meet with the county from July to September 2024, before values are finalized in late 2024. This period often is the most cost effective and efficient way to make sure that properties are valued appropriately for real estate tax purposes.

The below list details those counties required to reappraise or update tax values as of January 1, 2024. Based upon conversations with county auditor offices, we have also summarized when proposed 2024 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 9/30/24*

**County**

**Estimated Timing of Informal Value Release**

Belmont

Available

Brown

Check back in October

Crawford

Available

Cuyahoga

Available

Erie

Available

Fayette

December

Highland

Available

Huron

Available

Jefferson

December

Lake

Available

Lorain

Available

Lucas

Available



Morgan

Available

Muskingum

Available

Ottawa

Available

Portage

Available

Stark

Available

Warren

Available

Williams

Available

## Update Counties

*Updated as of 9/30/24*

### County

### Estimated Timing of Informal Value Release

Allen

Available

Coshocton

TBD

Guernsey

After Late November

Sandusky

Available

Vinton

Check back in October

