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The Evaluator Winter 2023: Time to File Real Property Tax Complaints in Ohio for Tax Year 2022

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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 2022, 12 of Ohio's counties were required to conduct a full reappraisal and another 11 counties performed an update of values. The tax year 2022 values have an assessment date of January 1, 2022 and serve as the basis for property tax bills paid in 2023.

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, 2023 to contest the tax valuations of property for tax year 2022.

While real property tax values can be challenged in any county for tax year 2022, the following counties are those required to reappraise or update the tax values as of January 1, 2022: **Reappraisal Counties**
Update Counties

Adams
Columbiana
Hancock

Hocking
Holmes
Lawrence
Meigs
Monroe
Paulding
Scioto
Tuscarawas
Washington

Carroll
Champaign
Clark
Fairfield
Logan
Marion
Medina
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