



## Property Owners Have a Voice in Board of Revision Process

By: Dr. Carri Brown, Fairfield County Auditor

**Property tax rates in Ohio include *two parts*.** There is inside millage (assigned by the State) of ten mills which are divided among local governments. (As used in reference to property tax, 1 mill is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.) The second part is outside millage, or levies that are voted. "Outside" millage is requested by a local government (such as a city, village, or township), school districts, or the county (mostly on behalf of various public entities for things like senior services, social services, mental health services, parks, or protective services.) **A simple majority of yes votes is required to pass a levy for this outside millage, which comprises the majority of the property tax levied overall.**

Property taxes are known as *ad valorem* taxes, or taxes based on the assessed values of property. Property *values* are set every three years by order of the State Tax Commissioner with a full mass appraisal every six years. By Ohio law, values are set to the current market value. **Recent sales of comparable property are used to inform the determination of current market value.** Values are reviewed by the State Department of Taxation and are subsequently approved by the State.

Property owners have the right to challenge property values informally during the update process. In fact, multiple informal hearings were held in Fairfield County over the past year. Property owners also have a formal avenue to contest values. They can file a complaint with the Board of Revision (BOR), a quasi-judicial, three-member board made up of the County Auditor, County Treasurer and the President of the Board of County Commissioners. **By Ohio law, it is up to owners to present evidence supporting their opinion of value as of the tax lien date. (In this case the tax lien date is January 1, 2022.)** For example, that evidence might be an appraisal by a certified appraiser, documentation of recent sales of similar properties in the same neighborhood, or documentation of delayed maintenance or damage to a property. **Decisions of the BOR can be appealed by property owners to the Court of Common Pleas or the State Board of Tax Appeals.**

The deadline for filing a complaint with the BOR is March 31, 2023, for property values set as of January 1, 2022. (Taxes due relative to 2022 property values are collected in 2023). **There are standard, good reasons to file a complaint, such as:**

- The property has had documented damage in the last three years.
- The property has been sold on the open market (with an arms-length transaction) recently for an amount different than the value set by the county.
- An appraisal has been completed by a certified appraiser that shows a value different than the value set by the county.
- Similar properties in the same neighborhood have recently *sold* for prices which differ from the property valuation at issue.

**Arguments that cannot be accepted to show fair market value include:**



## OFFICE OF COUNTY AUDITOR

County Auditor

Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

- While arguments based on *recent sales* of similar properties can be accepted, arguments based on *valuations* of other properties cannot be accepted.
- It is important to keep in mind that the *property valuation*, not the amount of taxes owed, is the subject of the complaint.

If you have any questions about the process for the Board of Revision, please call *the Auditor's Office* at (740) 652-7030, during the week from 8 am – 4 pm.

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