



Ohio Administrative Code

Rule 5703-25-09 Adoption and use of property records.

Effective: [October 9, 2014](#)

Each county auditor shall adopt a system of currently maintained property records for each lot, tract or parcel of real property in the county of the auditor's jurisdiction as provided in section 5713.03 of the Revised Code. Such property records shall be in either sheet, card, or electronic form as determined by the county auditor. The information contained on this record, in conjunction with the actual viewing of the property by the appraiser and other pertinent information available, shall be used in estimating the true value in money of each parcel of real property in the county. Each such record shall provide, insofar as applicable and/or practical, the following information:

(A) General:

- (1) Name of the taxing district.
- (2) Name and address of the owner of record.
- (3) Legal description.
- (4) Address and location of the property.
- (5) Number of acres.
- (6) Lot or tract frontage and depth..

(B) Residential, industrial and commercial land factors:

- (1) Type of road or street.
- (2) Utilities - gas, electric, water, sewer, septic tank.



- (3) Sidewalk.
- (4) Topography
- (5) Shape of lot or tract.
- (6) Type of neighborhood.
- (7) Neighborhood trend - improving, static, declining, blighted.
- (8) Industrial and commercial land shall be classified according to present or probable use as plant or building site, parking area, storage area, waste or dump area, etc. Appropriate unit values (acre, square foot, or front foot) shall be established for each type of use and the computation of value shown for each type of land, insofar as applicable.
- (9) The computation of land value shall include the following, insofar as applicable:
 - (a) Frontage of lot or tract.
 - (b) Depth of lot or tract.
 - (c) Area.
 - (d) Street or other unit price.
 - (e) Depth factor.
 - (f) Corrective factors - corner influence, alley influence, etc.
- (C) Agricultural land factors
 - (1) Soil type.



- (2) Topography
- (3) Erosion.
- (4) Drainage.
- (5) Land use (number of acres) classified as follows:
 - (a) Homesite.
 - (b) Tillable land.
 - (c) Orchard.
 - (d) Permanent pasture.
 - (e) Woodland.
 - (f) Waste.
- (6) The computation of agricultural land value shall include the following insofar as applicable.
 - (a) Price per acre for each grade and use of land.
 - (b) Total land value for each tract of land different grade and use.
 - (c) Total land value for entire parcel.
- (D) Building details and construction features
 - (1) Coding as provided in rule 5703-25-10 of the Administrative Code.
 - (2) Type of construction.



- (3) Dimensions.
- (4) Grade.
- (5) Age - actual or estimated.
- (6) Condition.
- (7) Foundation.
- (8) Basement area - full; 3/4; 1/2; 1/4.
- (9) Story heights.
- (10) Exterior walls.
- (11) Roofing.
- (12) Floors.
- (13) Interior finishing.
- (14) Attic finish.
- (15) Air conditioning (heating or cooling type).
- (16) Plumbing.
- (17) Tiling.
- (18) Lighting.



(19) Number of rooms.

(20) Porches and additions.

(21) Fireplace.

(22) Built-in equipment - disposals, dishwashers, incinerators, etc.

(23) Alterations - betterments - improvements (date).

(24) Reproduction or replacement cost in dollars (units and price per unit) based on costs for similar buildings, structures, fixtures or improvements to land as provided in rule 5703-25-12 of the Administrative Code.

(25) Depreciation - type and rate used in per cent and amount of dollars.

(26) Obsolescence - type and rate used in per cent and amount of dollars.

(27) Space for computing building values.

(28) Space for sketch of buildings (property record cards used in appraising agricultural lands and buildings shall have sufficient space for describing and computing value of all farm buildings, including the dwelling)

(29) Each property record card, sheet, or form required to be prepared by this rule shall contain space for and shall have set out thereon the following information:

(a) The "true value in money" of the land, improvements to the land, and the total value of the parcel as appraised.

(b) The "true value in money" of the land, improvements to the land, and the total value of the parcel as adjusted each year by the county auditor in compliance with rule 5703-25-06 of the Administrative Code.



(c) The "taxable value" of the land, improvements to the land, and the total value of the parcel as calculated each year. In counties using computers taxable values may be shown on a data processing printout rather than on the property record card. The parcels should be listed in the same order as the tax list along with the following information: The parcel number of each property, the owner's name, the class of property, the previous year's true value, the new true value, and the new thirty-five per cent or tax value of land and improvements of each parcel of real property as well as the factor applied.

(E) Description of commercial and industrial property.

Each county auditor, insofar as applicable and/or practical, shall describe in detail on the record card, sheet, or form, and shall itemize, the precise commercial and industrial property that the auditor is valuing as "real property" as distinguished from "personal property."

(F) Additional information

The county auditor shall set forth on the property or appraisal record this additional data, insofar as applicable and/or practical.

(1) The date of any sale or transfer of the parcel involved since its prior appraisal.

(2) The sales price thereof from the statement of value required by division (A) of section 319.202 of the Revised Code.

(3) The annual rental income, both gross and net, earned or capable of being earned by commercial or investment type property.

(4) If, for any reason, any necessary information is not obtainable, or the property owner neglects or refuses to divulge such information, the facts and reasons therefor shall be noted on the appraisal card or sheet.

(5) The dates on which the parcel was measured, listed and reviewed with identification of the



appraiser by name, initials or number.

The county auditor is authorized to use any additional information for property or appraisal records when the auditor deems it necessary. In the event the auditor uses other approaches of estimating true value than the cost approach, the auditor's reasonings and calculations should show on the appraisal record

(G) Provision shall be made for the coding of appraisal cards, sheets, or forms according to the use or coding of property as provided in rule 5703-25-10 of the Administrative Code.