



Ohio Administrative Code

Rule 5703-25-16 Procedure after reappraisal or update.

Effective: [October 20, 2023](#)

(A) Procedure after sexennial reappraisal:

(1) After the appraisal is completed the county auditor will total the "true value in money" of land, building and total of agricultural, industrial, commercial and residential property in each taxing district, and will prepare and file an abstract of these true values with the department of taxation, which abstract is to be considered as a tentative abstract of appraised values only. Each tentative abstract should be submitted prior to the second Monday in June.

(2) In order to achieve uniformity of assessment among the eighty-eight counties, and keeping in mind that there are variations in cost schedules, depreciation schedules, etc., used by the various appraisal firms, the staff of the department of taxation, upon receipt of the "appraised value" abstract as prepared and filed by a county auditor, will review the appraisal in the light of the information it has collected relative to recent real property sales and other information relating to real property values to determine whether all real property has been uniformly appraised at "true value in money" as defined by rule 5703-25-05 of the Administrative Code. After such review the staff will recommend to the tax commissioner whether the commissioner should accept the reported appraisal value as a reasonable estimate of true value as of tax lien date of the year of reappraisal or reject the values and order the auditor to make the changes needed to insure that the appraisal values are a reasonable estimate of true value in money as of tax lien date of the year of reappraisal. The county auditor will be informed of the staff's recommendation.

(3) The commissioner will then transmit to the auditor a tentative order, which is not a final order of the commissioner, which will contain the recommendations of the commissioner as to any changes in aggregate values, or in any class thereof, in the county or any taxing district thereof. After a review of such tentative order the auditor will submit to the commissioner, on or before the first Monday of August, a final abstract of taxable values and a final abstract of the current year's true value of land valued under section 5713.31 of the Revised Code, as both are required under section 5715.23 of the Revised Code. The commissioner will review the final abstracts and make the determinations



required by section 5715.24 of the Revised Code and issue a final order, if necessary, under section 5715.25 of the Revised Code.

(4) Unless such an order is appealed, as provided in section 5715.251 of the Revised Code, the county auditor will then determine the "taxable value" of each and every parcel of real property by multiplying the true value of each and every parcel in each and every class of real property in the county by thirty-five per cent as prescribed by rule 5703-25-06 of the Administrative Code.

(B) Procedure after update:

(1) The county auditor of a county in the third calendar year following a general reappraisal will analyze local real estate sales that have occurred in the last three preceding calendar years together with other related information pertaining to real property values in the county. These studies should be designed to enable the auditor to increase or decrease the taxable valuation of parcels in accordance with actual changes in valuation of real property which occur in different subdivisions, neighborhoods, or among classes of real property in the county.

(2) As early as possible in the third calendar year following a sexennial reappraisal the department of taxation will notify the county auditor of its preliminary estimate of changes in real property tax values needed for that tax year. This estimate will be based on an analysis of real property sales that occurred in the county during the preceding three calendar years and other studies of real property values. These estimates should be compared to information available locally including the auditor's own studies of the local real estate market and other related factors.

(3) After consideration of available information the county auditor will proceed to comply with paragraphs (C) to (F) of rule 5703-25-06 of the Administrative Code to increase or decrease the true and taxable value of each parcel of real property in the county by an amount which will cause all real property on the tax list and duplicate to be valued as required by law.

(C) General:

(1) If a county auditor is not satisfied with the recommendations or preliminary estimates provided by the staff of the department of taxation under paragraph (A) or (B) of this rule a conference with



the commissioner may be requested. Such application will be made by the filing of a written application within thirty days after receipt of the recommendation. The application will specify the reasons for requesting such a conference.

(2) After complying with paragraph (A) or (B) of this rule the county auditor will then prepare and file with the department of taxation the statutory abstract of taxable real property value and the abstract of current agricultural use values required by section 5715.23 of the Revised Code, wherein there is to be set out the "taxable value" of the real property in the county.

(3) The county auditor will not lay before the county board of revision the returns of the assessment of real property for the current year in accordance with the provisions of section 5715.16 of the Revised Code, nor the abstract required to be filed with the tax commissioner under the provisions of sections 5715.23 and 5715.24 of the Revised Code, until and unless the property records required by rule 5703-25-09 of the Administrative Code for each and every parcel are in the auditor's possession and open to the inspection of any interested person.

(4) On the general tax list and duplicate of real and public utility property compiled and prepared under the pertinent provisions of section 319.28 of the Revised Code, only the taxable value of the land, building and total of the real property will be listed. The taxable value of land qualified to be taxed at its current agricultural use value, pursuant to section 5713.30 of the Revised Code to be entered on said tax list and duplicate will be thirty-five per cent of its current agricultural use value as determined under rules 5703-25-30 to 5703-25-36 of the Administrative Code. The replacement cost figures, depreciation figures, etc., will be placed on the auditor's property record as provided in rule 5703-25-09 of the Administrative Code. Changes in true and taxable values made in the update year in compliance with paragraphs (C) to (F) of rule 5703-25-06 of the Administrative Code will also be recorded on the property record. Any changes ordered by the board of revision, board of tax appeals or tax commissioner in said taxable values will, together with the date of change, be noted on the tax list and duplicate as provided in section 319.28 of the Revised Code, and the property record as required by rule 5703-25-09 of the Administrative Code.