

CONFIRMED

MODERATOR



Rhonda Holyfield-Mangieri
Community Volunteer

PANELISTS



Brigid Kelly
Hamilton County Auditor



Jill A. Schiller
Hamilton County Treasurer



Derrick Mayes
National Appraisal
Bias Taskforce



Stacy Purcell
Legal Aid Society of
Southwest Ohio

New Property Tax Valuation and Its Impact on Your Taxes

PANEL PRESENTATION + DISCUSSION

Thursday, February 8, 2024
10 - 11:30 a.m.

JOIN US ONLINE

HOUSING

OUR FUTURE

A WEBINAR PRESENTED BY THE HOUSING OUR FUTURE COLLABORATIVE

Welcome!



Kristen Baker

Executive Director, LISC Greater Cincinnati

Please Note. The views expressed in this panel discussion belong solely to their speaker and do not represent the views of other panelists or the host.



Rhonda Holyfield-Mangieri
Community Volunteer and
President of The Cincinnatus Association



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Hamilton County Auditor



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Hamilton County Treasurer



Derrick Mayes
State Director, National Appraisal Bias Taskforce



Stacy Purcell
Staff Attorney, Legal Aid Society of Southwest Ohio



Scan this code to view speaker bios.



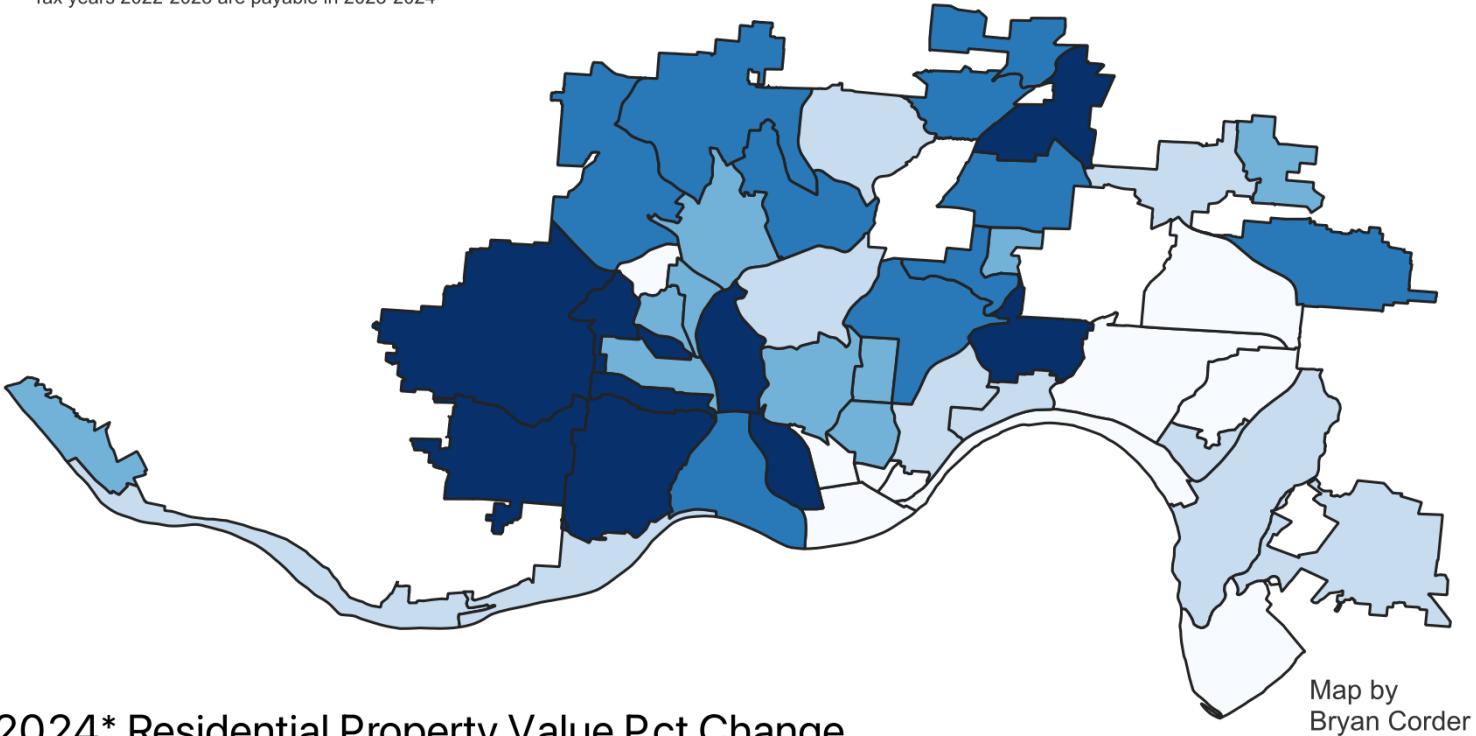
Stacy Purcell

Legal Aid Society of Southwest Ohio

City of Cincinnati Property Value Change

Source: <https://www.hamiltoncountyauditor.org/pdf/news/2024/2023FinalValuewithTaxesAggregateReport.pdf>

* Tax years 2022-2023 are payable in 2023-2024



Map by
Bryan Corder

2023-2024* Residential Property Value Pct Change

- 3 - 21
- 21 - 35
- 35 - 50
- 50 - 70
- 70 - 143



Brigid Kelley
Hamilton County Auditor



Property Valuation

Reappraisal Process Every six years: Timeline

Summer 2023

Tentative Valuations Approved by State

Recent property sales are the best indicator of value. We have reviewed and analyzed the recent sales of homes and considered marketplace trends in establishing 2023 tentative valuations, which have been approved by the State.

Late Summer 2023

Tentative Value Notices Provided

We are notifying all property owners of the State approved tentative values. Any property owner whose property value changes from the tentative value to the final value will receive a second letter this fall with the final value determination.

Late December 2023

Final Values, Tax Estimates Available

Final values will be available on our website. January tax bills will be calculated with this 2023 reappraisal value, along with any voted levies and the new tax rates set by the State of Ohio.

January 1, 2024 - March 31, 2024

Disputing Final Valuation

If property owners wish to dispute their final values, they may file a complaint in the Board of Revision .



**We Work in
Values**

The Auditor's Office Works in Values, Not Taxes



How does the value impact the calculation of taxes owed?

Property value is part of the formula for calculating property taxes, it is not the only variable.

Communities see increases in tax revenue by having more taxable property (new construction) or by voters approving a property tax increase or new levy.



An increase in fair market value does not automatically lead to an increase in property taxes.

For example, if your property value goes up or down 5%, it does not mean your taxes go up or down 5%.

Voted levies in most cases impact your taxes. However, Ohio law provides reduction factors for those voted levies. This means that a factor is applied to adjust taxes on new market value of each existing property to produce the same revenue that was received in the previous year.




Connecting with You

Website Tools Tax and Sales Info

www.hamiltoncountyauditor.org
Search by name, address, or parcel

Click on tax distributions to see where your resources go.

Years available:
2023 payable 2024
2022 payable 2023




COUNTY AUDITOR ON-LINE

Hamilton County Auditor Brigid Kelly

138 East Court St., Cincinnati, Ohio 45202- (513)946-4000

Online Property Access
|< First << Prev Next >> Last >|
[RETURN TO SEARCH LIST](#) Property 1 of 2

| Parcel ID | Address | Index Order | Tax Year |
|------------------|----------------|---------------|-------------------|
| 079-0001-0128-90 | 138 E COURT ST | Parcel Number | 2023 Payable 2024 |

| Property Information | | |
|--|---|--|
| Tax District 001 - CINTI CORP-CINTI CSD | School District CINCINNATI CSD | Images/Sketches  |
| Appraisal Area 01700 - CENTRAL BUSINESS DISTRICT Sales | Auditor Land Use 620 - COUNTY OWNED | |
| Owner Name and Address HAMILTON COUNTY BOARD OF COMMRs 138 E COURT ST ROOM 603 CINCINNATI OH 45202 <i>(call 946-4015 if incorrect)</i> | Tax Bill Mail Address HAMILTON COUNTY BOARD OF COMMISSIONERS 138 E COURT ROOM 603 CINCINNATI OH 45202 <i>(Questions? 946-4800 or treasurer.taxbills@hamilton-co.org)</i> | |
| Assessed Value 0 | Effective Tax Rate 0.000000 | Total Tax |
| Property Description COURT ST 194 IRR - LOT 17 PT 11-12-13 ARTHUR ST CLAIRS SUB PAR 128 TH 136-139-140 CONS | | |

I Want To...

- Start a New Search
- Email the Auditor
- View the Online Help
- Auditor's Home

View:

- Property Summary
- Appraisal Information
- Levy Information
- Transfer
- Value History
- Board of Revision
- Payment Detail
- Tax Distributions
- Images
- Special Assessment/Payoff
- Tax Lien Certificates
- CAGIS Online Maps
- Aerial Imagery
- Owner Names

Print:

- Current Page
- Property Report

| Appraisal/Sales Summary | |
|-------------------------|-------------------------|
| Year Built | 1924 |
| Total Rooms | 0 |
| # Bedrooms | 0 |
| # Full Bathrooms | 0 |
| # Half Bathrooms | 0 |
| Last Transfer Date | 1/1/1900 |
| Last Sale Amount | \$0 |
| Conveyance Number | 0 |
| Deed Type | WE - Warranty Deed (EX) |

| Tax/Credit/Value Summary | |
|--------------------------|-----------|
| Board of Revision | No |
| Rental Registration | No |
| Homestead | No |
| Owner Occupancy Credit | No |
| Foreclosure | No |
| Special Assessments | No |
| Market Land Value | 1,805,490 |
| CAUV Value | 0 |
| Market Improvement Value | 9,516,150 |



State Programs:

Homestead Exemption

The Homestead Exemption allows low-income senior citizens and permanently and totally disabled Ohioans to reduce their property tax bills. Owners still pay taxes, but the reduction allows eligible homeowners to exempt the first \$26,200 of their home's auditor's appraised value from taxation.

Enhanced homestead exemption for disabled veterans and surviving spouses of public service officers killed in the line of duty.

Household income cannot be more than \$38,600, in addition to other qualifications.



**Property
Valuation**



Jill A. Schiller
Hamilton County Treasurer



JILL A. SCHILLER
HAMILTON COUNTY TREASURER

HAMILTON COUNTY REAL ESTATE TAX BILL: FIRST HALF 2023

| BOOK PLAT PARCEL | PROPERTY OWNER | PROPERTY DESCRIPTION |
|-----------------------|----------------|----------------------|
| [REDACTED] | [REDACTED] | [REDACTED] |
| TAXING DISTRICT/CLASS | | |
| 042 RES | | |

| MARKET VALUE | ASSESSED VALUE (35% OF MARKET) | FULL TAX RATE (mills) | REDUCTION FACTOR | EFFECTIVE TAX RATE (mills) | NON-BUSINESS CREDIT ROLLBACK FACTOR |
|-------------------|-----------------------------------|--------------------------|---------------------|-------------------------------|---|
| LAND: 39,960 | 13,990 | | | | 0.068977 |
| BUILDING: 266,170 | 93,160 | 128.32 | 0.502691 | 63.814706 | OWNER OCCUPANCY CREDIT ROLLBACK FACTOR |
| TOTAL: 306,130 | 107,150 | | | | 0.017244 |

| CALCULATIONS | |
|---------------------------|-----------|
| GROSS REAL ESTATE TAX | 13,749.48 |
| - REDUCTION FACTOR AMOUNT | 6,911.74 |
| - NON-BUSINESS CREDIT | 471.64 |
| - OWNER OCCUPANCY CREDIT | 117.92 |
| - HOMESTEAD | |
| HALF YEAR REAL TAXES | 3,124.09 |
| - SALES TAX CR | 34.22 |
| + CURRENT ASSESSMENT | 7.56 |
| + DELQ ASSESSMENT | |
| + DELQ REAL ESTATE | |
| HALF YEAR AMOUNT DUE | 3,097.43 |
| FULL YEAR AMOUNT | 6,187.30 |
| AMOUNT DUE BY 02/05/24 | 3,097.43 |

| TAX DISTRIBUTION: FIRST HALF 2023 | |
|-----------------------------------|----------|
| School District | 1,777.27 |
| Township | 542.16 |
| City/Village | |
| Joint Vocational School | 93.76 |
| County General Fund | 105.91 |
| Public Library | 65.37 |
| Family Service/Treatment | 10.13 |
| Hlth/Hospital Care-Indigent | 50.84 |
| Mental Health Levy | 64.40 |
| Developmental Disabilities | 117.64 |
| Park District | 114.56 |
| Crime Information Center | 4.97 |
| Children Services | 126.25 |
| Senior Services | 40.29 |
| Zoological Park | 10.54 |

LAST DAY TO PAY WITHOUT PENALTY
Feb 5, 2024

* YOUR CANCELLED CHECK IS YOUR RECEIPT
* NORMAL OFFICE HOURS 8:00 A.M. TO 4:00 P.M. MON-FRI
* EXTENDED HOURS 7:30 A.M. TO 5:30 P.M. ON DUE DATES

- Duties specified in Ohio Revised Code Section 321 & 323
- Tax bill approved by Ohio Tax Commissioner
- 5% and 10% penalty on late payments
- Penalty Remit Application
- Payment options: online, phone, mail, in-person



JILL A. SCHILLER
HAMILTON COUNTY TREASURER

| MARKET VALUE | | ASSESSED VALUE (35% OF MARKET) | FULL TAX RATE (mills) | REDUCTION FACTOR | EFFECTIVE TAX RATE (mills) | NON-BUSINESS CREDIT ROLLBACK FACTOR |
|--------------|---------|-----------------------------------|--------------------------|---------------------|-------------------------------|---|
| LAND: | 103,230 | 36,130 | | | | 0.078915 |
| BUILDING: | 202,870 | 71,000 | 161.92 | 0.535488 | 75.213880 | OWNER OCCUPANCY CREDIT ROLLBACK FACTOR |
| TOTAL: | 306,100 | 107,130 | | | | 0.019728 |

| CALCULATIONS | |
|---------------------------|-----------|
| GROSS REAL ESTATE TAX | 17,346.48 |
| - REDUCTION FACTOR AMOUNT | 9,288.82 |
| - NON-BUSINESS CREDIT | 635.88 |
| - OWNER OCCUPANCY CREDIT | 158.96 |
| - HOMESTEAD | |
| HALF YEAR REAL TAXES | 46.14 |
| - SALES TAX CR | 46.14 |
| + CURRENT ASSESSMENT | 0.00 |
| + DELQ ASSESSMENT | |
| + DELQ REAL ESTATE | |
| HALF YEAR AMOUNT DUE | 0.00 |
| FULL YEAR AMOUNT | 3,623.90 |
| AMOUNT DUE BY 02/05/24 | 0.00 |

| TAX DISTRIBUTION: FIRST HALF 2023 | |
|-----------------------------------|----------|
| School District | 2,355.48 |
| Township | |
| City/Village | 512.18 |
| Joint Vocational School | 93.74 |
| County General Fund | 105.91 |
| Public Library | 65.37 |
| Family Service/Treatment | 10.13 |
| Hlth/Hospital Care-Indigent | 50.83 |
| Mental Health Levy | 64.39 |
| Developmental Disabilities | 117.62 |
| Park District | 73.76 |
| Crime Information Center | 4.96 |
| Children Services | 126.22 |
| Senior Services | 40.29 |
| Zoological Park | 10.54 |

1

| MARKET VALUE | | ASSESSED VALUE (35% OF MARKET) | FULL TAX RATE (mills) | REDUCTION FACTOR | EFFECTIVE TAX RATE (mills) | NON-BUSINESS CREDIT ROLLBACK FACTOR |
|--------------|---------|-----------------------------------|--------------------------|---------------------|-------------------------------|---|
| LAND: | 50,400 | 17,640 | | | | 0.086817 |
| BUILDING: | 255,750 | 89,510 | 85.83 | 0.444449 | 47.682988 | OWNER OCCUPANCY CREDIT ROLLBACK FACTOR |
| TOTAL: | 306,150 | 107,150 | | | | 0.021704 |

| CALCULATIONS | |
|---------------------------|----------|
| GROSS REAL ESTATE TAX | 9,196.68 |
| - REDUCTION FACTOR AMOUNT | 4,087.44 |
| - NON-BUSINESS CREDIT | 443.56 |
| - OWNER OCCUPANCY CREDIT | 110.90 |
| - HOMESTEAD | |
| HALF YEAR REAL TAXES | 2,277.39 |
| - SALES TAX CR | 32.19 |
| + CURRENT ASSESSMENT | 16.53 |
| + DELQ ASSESSMENT | |
| + DELQ REAL ESTATE | |
| HALF YEAR AMOUNT DUE | 2,261.73 |
| FULL YEAR AMOUNT | 4,506.93 |
| AMOUNT DUE BY 02/05/24 | 2,261.73 |

| TAX DISTRIBUTION: FIRST HALF 2023 | |
|-----------------------------------|----------|
| School District | 1,119.53 |
| Township | 393.96 |
| City/Village | |
| Joint Vocational School | 93.76 |
| County General Fund | 105.93 |
| Public Library | 65.37 |
| Family Service/Treatment | 10.13 |
| Hlth/Hospital Care-Indigent | 50.84 |
| Mental Health Levy | 64.40 |
| Developmental Disabilities | 117.64 |
| Park District | 73.78 |
| Crime Information Center | 4.97 |
| Children Services | 126.25 |
| Senior Services | 40.29 |
| Zoological Park | 10.54 |

3

| MARKET VALUE | | ASSESSED VALUE (35% OF MARKET) | FULL TAX RATE (mills) | REDUCTION FACTOR | EFFECTIVE TAX RATE (mills) | NON-BUSINESS CREDIT ROLLBACK FACTOR |
|--------------|---------|-----------------------------------|--------------------------|---------------------|-------------------------------|---|
| LAND: | 39,960 | 13,990 | | | | 0.088977 |
| BUILDING: | 266,170 | 93,160 | 128.32 | 0.502691 | 63.814706 | OWNER OCCUPANCY CREDIT ROLLBACK FACTOR |
| TOTAL: | 306,130 | 107,150 | | | | 0.017244 |

| CALCULATIONS | |
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| Park District | 114.56 |
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| Senior Services | 40.29 |
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2

- 1 in Terrace Park, 2 in Anderson, 3 in Crosby
- Countywide levies mostly the same across the 3 properties
- Local levies and schools with biggest differences



JILL A. SCHILLER
HAMILTON COUNTY TREASURER

Delinquency Plan

- Allows for repayment of past due taxes
- Prevents property from being included in tax lien sale the following October
- 5 payments over 30 months
- Stay current on future taxes
- Legal Aid may have funds to start plan

- Hamilton County Treasurer's Office
Todd B. Portune Center for County Government
138 East Court Street, Room 402
- Phone: (513) 946-4800 | Fax: (513) 946-4818
- Hours of Operation: 8 AM - 4 PM Mon-Fri
- <https://hamiltoncountyohio.gov/treasurer>
- <https://www.facebook.com/hamiltoncotreasurer>
- <https://www.twitter.com/hamcotreasurer>
- My email: jill.schiller@hamilton-co.org



JILL A. SCHILLER
HAMILTON COUNTY TREASURER



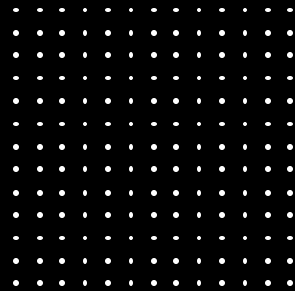
Derrick Mayes

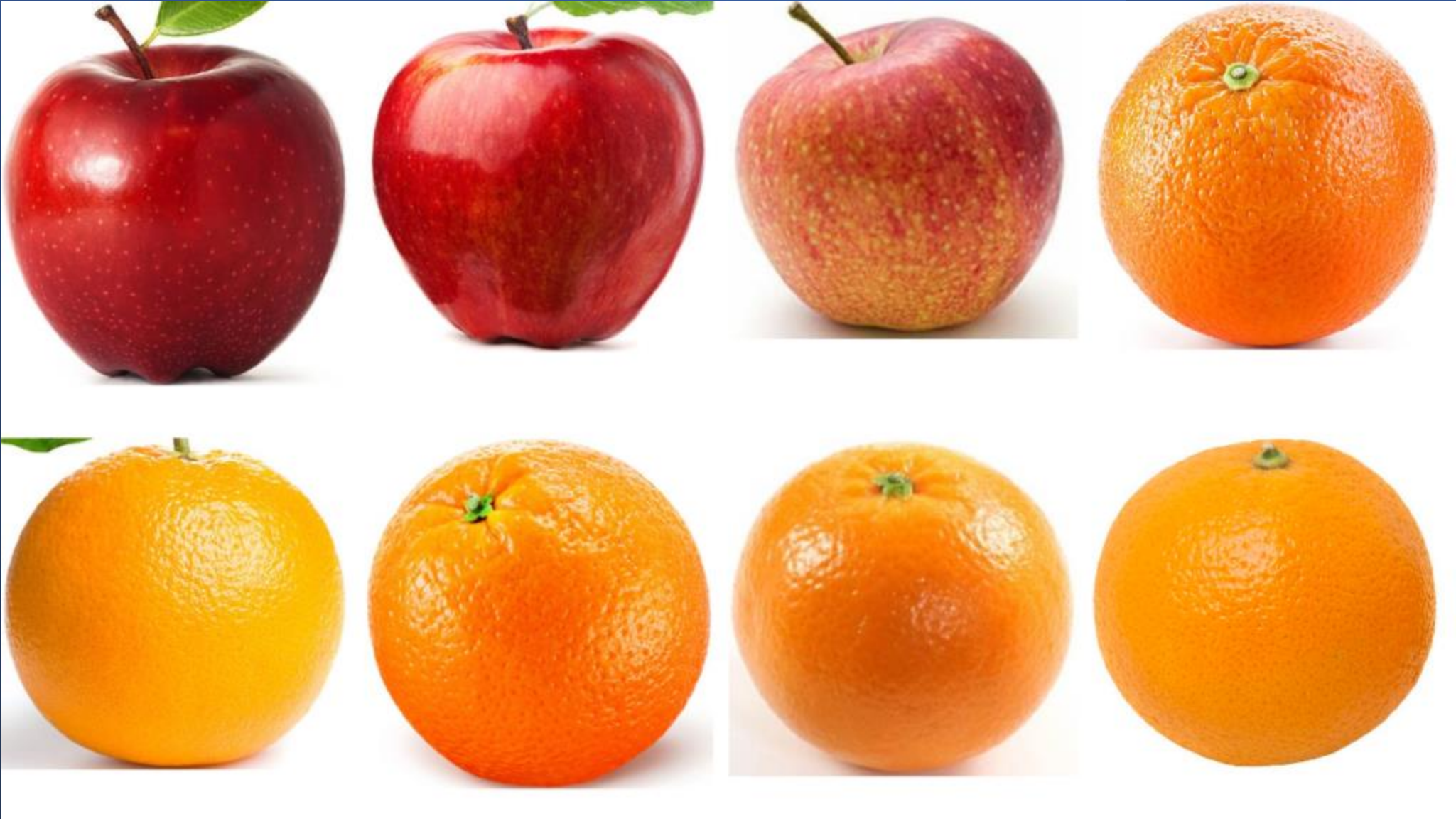
State Director,
National Appraisal Bias Taskforce



- WHERE THE RUBBER MEETS MOST OF THE ROAD

VALUATION 101











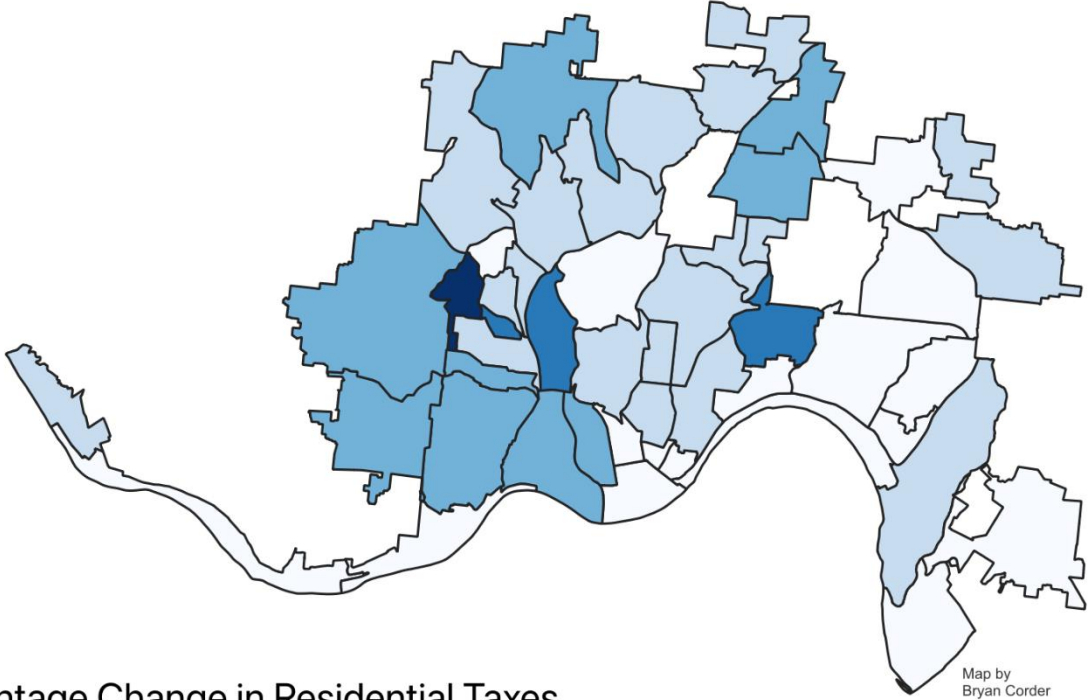
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City of Cincinnati Property Tax Change

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* Tax years 2022-2023 are payable in 2023-2024



Map by
Bryan Corder

2023 - 2024* Percentage Change in Residential Taxes

- 8 - 20
- 20 - 47
- 47 - 74
- 74 - 101
- 101 - 128

Property-tax Assistance Programs

- Community Action Agency Utility Assistance Plus Program

[Property Tax Assistance \(cincy-caa.org\)](http://cincy-caa.org)

- Hamilton County Job and Family Services

[Housing & Utilities – 513 Relief](#)

- Legal Aid Society
- Homeowner Assistance Expo tonight at Community Action Agency from 5-7pm



Scan me



LEGAL AID SOCIETY OF
SOUTHWEST OHIO, LLC