

# Athens Building Industries Association

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Jill Thompson  
Athens County Auditor

June 4, 2014



# Athens County Auditor's Office

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- Finance Division
- Real Estate Division
- Geographical Information Systems (GIS) Division
- Weights & Measure's Division
- Data Processing Division

# Athens County Auditor's Boards

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- Board of Revision
- Budget Commission
- Records Commission
- Microfilm Board
- Data Processing Board
- Tax Incentive Review Council
- Correction Commission of Southeastern Ohio – Finance Committee



# Athens County Reappraisal

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Tax Year 2014

Calendar Year 2015



# Reappraisal – Tax Year 2014

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1. Collection
2. Analysis
3. Setting
4. Feedback
5. Review
6. Finalization

# 1. Collection

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- With reappraisals that happen every six years, state registered appraisal firms' employees physically visit each home in the county to update property characteristics over approximately a two-year period. These field appraisers attempt to make contact with the property owner to discuss the property characteristics, such as land size/type, building size, age, type, quality, condition, room counts and other relevant data.
- Athens County contracts with Tyler Technologies for appraisal services.
- Athens County began collection in January 2012 and it continued through March 2014.



## 2. Analysis

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- The county auditor's office takes great care to ensure that property information is correct and that each property is assessed in a fair and uniform manner.
- The office works to establish neighborhood boundaries then looks at historic trends and actual sales over the last three years ( 2011, 2012, 2013) within these boundaries to determine the estimated fair market value of properties. Consideration was made for 2014 sales prior to submission of the Tentative Abstract.
- Athens County began analysis with the onset of the Collection process. It continued through this month prior to submission of the Tentative Abstract. (January 2012 – June 2014)

## 3. Setting

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- The estimated fair market value is used as the gauge when valuing property and setting the appraisal.
- Fair market value is defined as the most probable price each property would be estimated to sell for in an open market between a willing buyer and a willing seller, neither being under any pressure to buy or sell, and all parties having full knowledge of all relevant facts about the property.
- The Tentative Abstract was sent to the Ohio Department of Taxation for approval on June 2, 2014.



## 4. Feedback

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- When the county announces the completion of property valuations, notices are sent to homeowners and all records are made available for public inspection.
- Homeowners that have questions or concerns about their valuations have the opportunity to arrange a face-to-face meeting with a county representative to discuss their valuation. Homeowners are requested to submit documentation for any requested change.
- Informal reviews with property owners – Following approval of the Tentative Abstract (July – August 2014)



## 5. Review

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- Once the valuations go through the feedback process, they are sent to the state for review and validation. This is yet another step in the process to ensure that valuations are fair, correct and follow accurate trends across each county.
- The state has the authority to request that each county modify their valuations if deemed necessary.
- Final Abstract submitted to the State for Approval – October 2014



## 6. Finalization

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- When the county auditor announces the completion of property valuations, all records are made available for public inspection.
- Following confirmation of approval of the Final Abstract from the State.  
(November 2014)



# Your Home. Your Value.

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- A simplified approach to understanding your county's home valuation process.
- [www.yourhomeyourvalue.org](http://www.yourhomeyourvalue.org)
- Understanding The Valuation Process
- Giving Feedback
- Tax Break Programs
- View Video



# Building Notice

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ORC § 5713.17



# Building Notice

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- ORC § 5713.17. Duty to notify county auditor of improvement costing over \$2,000
- Building notices must be filed with the county auditor no later than 60 days after the property owner begins construction.
- Failure to file can result in a tax penalty equal to 50% of the tax and can be assessed from the date of construction to the date of discovery.
- Building notice is available on the auditor's website:  
[www.athenscountyauditor.org](http://www.athenscountyauditor.org)



# Destroyed or Damaged Real Estate/Manufactured Home

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ORC § 319.38; ORC § 4503.0611



# Destroyed/Damaged

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- If the Application for Valuation Destruction for Destroyed or Damaged Real Property/Manufactured Home is not filed with the County Auditor's Office by the property owner, the auditor does not have the authority to reduce the value or make any adjustment.
- Form must be signed and notarized to be accepted.

# Remodel Projects

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- Destroyed Application should be filed as soon as destruction/damage takes place.
- Building Notice should be filed within 60 days of construction
- Destroyed building adjustment will offered within the schedule prescribed on the back of the form.
- The improved value will not be added until after the next tax lien date.  
(January 1)



# Tax Credit Programs

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Real Estate/Manufactured Home Taxes



# Non-Business Tax Credit

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- Previously referred to as the 10% reduction.
- Only applies to tax levies in place when the law became effective (Nov. 2013)
- The reduction only applies to qualifying tax levies. Additional, replacement and increases in tax levies do not qualify for the 10% reduction.
- The reduction is fully reimbursed to local political subdivisions by the state for qualifying tax levies.
- No application necessary; applies to all properties classed as residential or agricultural (Class I)
- ORC § 319.52



# Owner-Occupancy Reduction

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- Previously referred to as the 2.5% reduction.
- Only applies to tax levies in place when the law became effective (Nov. 2013)
- The reduction only applies to qualifying tax levies. Additional, replacement and increases in tax levies do not qualify for the 2.5% reduction.
- Application must be made with the county auditor no later than the first Monday in June. Late filer applications are accepted after January 1<sup>st</sup> of the following year.
- The reduction is fully reimbursed to local political subdivisions by the state for qualifying tax levies.
- ORC § 323.152



# Homestead Exemption Program

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- Revised for Tax Year 2014 to include an income means test.
- Results in a savings of the tax calculated up to \$25,000 of market value. (Limited to one acre homesite and residence)
- Qualifications:
  - Own home as principal place of residence
  - Owner must be at least age 65 (anytime in 2014), or totally and permanently disabled (January 1, 2014)
  - Must have an Ohio Adjusted Gross Income of no more than \$30,500
- ORC § 323.152



Thank you!

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