

Monroe County Auditor's Office

Property Owner Education Series



Monroe County Auditor's Office Property Owner Education Series

Auditor Duties Vs. Treasurer Duties



Monroe County Auditor's Office

Denise M. Stoneking
Auditor

Monroe County Courthouse
101 North Main St., Rm 22
Woodsfield, OH 43793
740-472-0873

denise.stoneking@monroecountyohio.com

What the County Auditor Does...

Establishes market values for property based on sale and construction data

Calculates yearly property taxes based on tax rates

Transmits taxes to the Treasurer for collection

Distributes taxes after collection

Transmits the delinquent property list to the Treasurer for collection

Publishes the delinquent tax list

What the County Treasurer Does...

Mails out tax bills

Collects and posts all tax payments

Mails out delinquent tax notices

Administers tax payment plans

Compiles list of unpaid delinquent taxes

Works with Prosecutor to collect delinquencies

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Some Duties of the County Auditor Include:

- Chief Fiscal Officer
- Chief Payroll Officer
- Chief Assessor
- Sealer of Weights & Measures
- Member of the Board of Revision
- Member of the Budget Commission
- Member of the Records Commission
- May sit on Other Boards as well

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Some Functions of the Auditor's Office Include:

- Maintaining the database of property owners and values for all parcels of real estate in the county, and processing property transfers
- Maintaining the database of all manufactured homes in the county, processing transfers of them, and issuing relocation permits
- Distributing property tax revenue and various state revenues to townships, villages, school districts, and county agencies
- Paying bills for all county offices
- Processing payroll for all county employees and elected officials
- Selling dog licenses
- Selling vendors licenses
- Selling cigarette licenses
- Performing yearly inspections of all commercial scales and gas pumps in the county



Establishing Market Values for Property

Ohio Administrative Code Chapter 5703, which governs appraisals by County Auditors, allows for three methods of property appraisal:

- The cost approach, which is most often used for new construction
- The market approach, which is more useful for older homes
- The income approach, which is implemented for commercial or industrial properties which are income-producing

A combination of methods may be used to determine the most accurate value.

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Establishing Market Values for Property: The Cost Approach

Ohio Administrative Code Rule 5703-25-05 defines the cost approach as:

“A method in which the value of a property is derived by estimating the replacement or reproduction cost of the improvements; deducting therefrom the estimated physical depreciation and all forms of obsolescence if any; and then adding the market value of the land. This approach is based upon the assumption that the reproduction cost new normally sets the upper limit of building value provided that the improvement represents the highest and best use of the land.”

This means that market value is determined by the estimated cost to reproduce the structure to its current state, which may be different from the actual construction costs if materials were purchased at a reduced cost, or if the owner provided any or all labor.

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Establishing Market Values for Property: The Market Approach

Ohio Administrative Code Rule 5703-25-05 says:

“The fair market value or current market value of property is the price at which property should change hands on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having a knowledge of all the relevant facts.”

OR

“The price at which property did change hands under the conditions described in section 5713.03 of the Revised Code, within a reasonable length of time either before or after the tax lien date, unless subsequent to the sale the property loses value due to some casualty or an improvement is added to the property.”

The market approach disregards sales that are not arms' length sales, or sales not between a willing buyer and willing seller (like sales from estates, foreclosure sales, etc.)

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The Tax Lien Date

The Ohio Revised Code requires County Auditors to determine the value of property as the Tax Lien Date, which is January 1st of each year. When property is appraised, appraisal staff must set the value of the property as it was on January 1st of the year. Any changes occurring after the first day of the year, like new buildings being constructed or buildings that have received damage, will be incorporated into the property value for the following year.

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Reappraisal, Update, and Inspecting Property

Every six years, every county auditor must begin the process of reappraising property in the county to establish its current market value. The auditor must have every piece of property visually inspected by authorized appraisers or appraisal firms and their staff. This is a two-year process. ORC Section 5713.01 states “When the auditor so views and appraises, the auditor may enter each structure located thereon to determine by actual view what improvements have been made therein or additions made thereto since the next preceding valuation.” In most cases, only an exterior inspection of buildings will be performed.

Every third year, the Department of Taxation will check property values against current sales to determine whether an update, which could be an upward or downward adjustment, is needed. In an update year, the Division of Tax Equalization will mandate a flat percentage increase (or decrease) in property values for a particular property class, i.e. residential, agricultural, commercial, or industrial.

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Listing Exempt Property

As part of the appraisal of property, Ohio Revised Code Section 5713.07 requires County Auditors to appraise all property which has been approved for Tax Exemption by the Tax Commissioner. "The auditor shall value such houses, buildings, property, and lots and tracts of land at their taxable value in the same manner as the auditor is required to value other real property, designating in each case the township, municipal corporation, and number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot, or tract belongs." The total value of all property in the county which has been exempted from real property taxes is reported to the Department of Taxation annually.

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Real Vs. Personal

The County Auditor must assess any structure that meets the definition of real property. A structure is real property if it benefits the property or the owner, is intended to be left on the property, or is in any way attached to the property (even if only slightly attached). To be personal property, a structure must benefit a business located on the property, as in a storage building for sale by a dealer. Buildings on skids and structures attached campers or manufactured homes are taxable real property.

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Minimum Size Considerations

Monroe County currently assesses any building larger than 4 x 6, or any porch or stoop larger than 4x4. Although some counties will adopt larger minimum sizes for the sake of convenience, nothing in the Ohio Revised Code or Ohio Administrative Code directs that a building needs to be above a certain size to be taxable. Buildings that are small in size will have a value that is consistent with their usability.



Renovation vs. Regular Maintenance

Regular maintenance of a home, as in periodic replacement of a roof, door, windows, siding, etc., will not cause the market value of the home to increase. However, replacement of more than one or all of these things at the same time, especially in combination with other changes, will be considered renovation. Renovation increases the potential sale price of a property and increases the lifespan of the home. Therefore, it will cause an increase in the market value of a property.

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Value Vs. Taxes

The county auditor must establish the market value for each parcel of land in the county. The Auditor's office does not determine property taxes. Tax rates and tax amounts are based upon property tax levies, which are voted on by registered voters. Tax rates are compiled by the Department of Taxation yearly, and provided to every county auditor to be used for tax calculation. County auditors cannot raise and lower your taxes.

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Oversight

The County Auditor's work of establishing and updating property values is directed and overseen by the Tax Equalization Division of the Ohio Department of Taxation. The DTE mandates adjustments to property values based on the current sales market, and approves values established at reappraisal and update. Tax rates and tax calculations are audited yearly by the Ohio Auditor of State's office.

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Reading Property Cards and Understanding Land and Building Pricing

We at the Auditor's Office encourage all property owners to periodically go to our website and review your property record card(s). Learn how to read the cards and understand how pricing works. For example, acreage is priced at a set price per acre. Most outbuildings are valued at a price per square foot, based on current construction costs. Reach out to the office with any questions you have.

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The Homestead Exemption

The Homestead Exemption is a program designed for those who are 65 or older or permanently and totally disabled. It exempts a portion of the property value – up to \$25,000 of the market value for seniors or those on disability, and up to \$50,000 for veterans who are 100% service disconnected – each year, for those who meet the income guidelines. The amount of the yearly tax reduction varies based on the taxing district the property is located in, as well as the value of the portions of the property eligible for the reduction. (Only the residence, garage, and up to one acre of land are included in the calculation, and owners can only receive the exemption at their principal place of residence.)



The Owner Occupancy Reduction

The owner occupancy reduction is a reduction in taxes for anyone who owns and occupies their home as their principal residence. The program gives a reduction of no more than 2.5% of the tax amount for the residence, garage, and up to one acre of land. It can only be received at the owner's legal residence. (Anyone receiving the homestead exemption will automatically receive the owner occupancy reduction as well.)

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The Current Agricultural Use Value (CAUV) Program

The CAUV program values land according to its agricultural use rather than at the market value. It is designed to give a reduction in taxes for those who have 10 or more acres used in the production of a marketed agricultural product, like commodity crops, fruits and vegetables, poultry, livestock, or commercial timber, or who earn \$2,500 or more each year from the sale of such products. Agricultural activity for personal use only does not qualify for the program.

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Important Filing Periods:

Board of Revision Complaints – January 1st to March 31st each year

CAUV applications & renewals – January 1st to 1st Monday in March each year

Destroyed property forms – December 31st of the year damage occurred

Homestead – January 1st to December 31st each year

Owner Occupancy Credit – January 1st to December 31st each year

Dog Licenses – December 1st to January 31st each year (to avoid penalty)

(With the exception of dog licenses, no forms may be accepted outside of the filing period. We cannot hold your form!)

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Auditor's Office Staff:

Sue Smith, Chief Deputy – Homestead, Manufactured Homes, Oil & Gas, Vendors Licenses & Cigarette Licenses

Eric Kilburn – Real Estate Supervisor (Real Estate Values and Property Transfers)

Diane Ricer – Real Estate Assistant (Real Estate Values and Property Transfers), Dog Tag Supervisor

Bonnie Betts – Payroll Supervisor (County Payroll and Insurance)

Beth Riggs – Budgetary Supervisor (County Bill Processing)

Jason & Dawn Weber – Weights & Measures Inspectors

Jason Efaw – Tap Map Assistant, Tax Map Office

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Website: https://www.monroecountyohio.com/government/auditor_s_office/index.php