

# Property Taxes 101

Ashtabula County Auditor's Office

David Thomas, Auditor



**Ashtabula**  
— COUNTY, OHIO —

*Where great things happen.*

**Ashtabula County Auditor**  
**David Thomas**

25 West Jefferson Street

Jefferson, Ohio 44047-1092

Phone: 440-576-3783 ~ Fax: 440-576-3797

[auditor@ashtabulacountyauditor.org](mailto:auditor@ashtabulacountyauditor.org)

# Auditor's Office



“The Auditor’s Office does not create taxes, we assess value”

- ▶ David Thomas
- ▶ County Auditor
- ▶ 440-576-3783
- ▶ [djthomas@ashtabulacounty.us](mailto:djthomas@ashtabulacounty.us)

DAWN M CRAGON MBA  
 ASHTABULA COUNTY TREASURER  
 ASHTABULA CO TREASURER  
 25 WEST JEFFERSON STREET  
 JEFFERSON, OHIO 44047

REAL PROPERTY  
 2nd HALF 2018  
 DUE 07/17/2019

PARCEL LOCATION: 7263 REGAL DR  
 PARCEL ID: 28-057-00-019-00  
 TAX DISTRICT: N KINGSVILLE VIL-BUCKEYE LSD  
 OWNER NAME: THOMAS DAVID J  
 DESCRIPTION OF PROPERTY:  
 21 KINGS WOODSESTATES

THOMAS DAVID J  
 7263 REGAL DR  
 CONNEAUT OH 44030

Gross Tax Rate	69.82	Non Business Credit Factor	.091198	Acres	.98
Reduction Factor	.369125909	Owner Occupancy Credit Factor	.022799	Class	R
Effective Tax Rate	44.047629			LUC	510
TAX VALUES		CURRENT TAX DISTRIBUTION			
Real Estate Taxes	4,340.76	Ashtabula County	471.92		
Reduction Factor	-1,602.32	Buckeye Lsd 1 (Ashtabula Co	1,121.54		
Subtotal	2,738.44	A-Tech	110.90		
Non Business Credit	-249.74	N Kingsville Corp	241.20		
Owner Occupancy Credit	-62.40	Kingsville Public Library	113.54		
Homestead Reduction	-341.48	Ashtabula Co Metro Parks	25.72		
CAUV Recoupment	0.00	Special Assessment	9.50		
Current Net Taxes	2,084.82				
Current Assessments	9.50				
Full Year Taxes & Asmts	2,094.32	<b>Total</b>	2,094.32		
Half Year Taxes & Asmts	1,047.16				
Penalties	0.00				
Interest	0.00				
Adjustments	0.00				
Delinquent General Taxes	0.00				
Delinquent Assessments	0.00				
<b>TOTAL TAX</b>	2,094.32				
<b>PAYMENTS</b>	2,094.32				
<b>OTHER CREDITS</b>	0.00				
<b>BALANCE DUE</b>	0.00				
TaxBill prepared on	09/19/19	Return Bottom Portion with Payment			


DAWN M CRAGON MBA  
 ASHTABULA COUNTY TREASURER  
 ASHTABULA CO TREASURER  
 25 WEST JEFFERSON STREET  
 JEFFERSON, OHIO 44047

REAL PROPERTY  
 2nd HALF 2018  
 DUE 07/17/2019

PARCEL LOCATION: 7263 REGAL DR  
 PARCEL ID: 28-057-00-019-00



# A Tax Bill



**Ashtabula County Auditor  
David Thomas**

Home
Maps
Property Search
2020 Revaluation
Real Estate
Duties
Licensing
Financial
Contact Us

**Parcel Summary**

- Values
- Land
- Sales
- CAUV/IAG District
- Dwelling
- Commercial
- Outbuildings
- Manufacturer Home
- Photos
- Map
- Sketch
- Tax Summary
- Prior Tax Year
- Payment History
- Yearly Summary
- Special Assessments
- Hearing & Tracking
- Tax Distribution

PARID: 280570001900 JUR: 04  
 NBHD: 86100 ROLL: RP\_OH  
 THOMAS DAVID J 7263 REGAL DR

---

**Parcel**

Address	7263 REGAL DR
Unit	
Class	R - RESIDENTIAL
Land Use Code	510 - 510
Tax Roll	RP_OH
Neighborhood	86100 - NORTH KINGSVILLE VILLAGE
Acres	.98
Taxing District	28
District Name	N KINGSVILLE VIL-BUCKEYE LSD
Gross Tax Rate	69.82
Effective Tax Rate	44.047629

---

**Owner**

Tax Year	2018
Owner	THOMAS DAVID J

---

Address

7263 REGAL DRIVE  
 CONNEAUT OH 44030

Notes

---

**Tax Mailing Name and Address**

Mailing Name 1	THOMAS DAVID J
----------------	----------------

1 of 1

Return to Search Results

**Actions**

- Neighborhood Sales
- Printable Summary
- Printable Version

---

**Reports**

- Tax Bill

Go

# Things to note...

- ▶ Appraised vs Taxed Value
  - ▶ Appraised value is what the Auditor believes the property will sell for at January 1<sup>st</sup> of the Tax Year
  - ▶ Taxed value is the value which the tax rate is applied, 35% of appraised value
- ▶ Tax Rates are expressed in mills
  - ▶ 1 mill = \$1 of tax for every \$1,000 of assessed value
- ▶ As an example
  - ▶ If your total appraised valuation is \$100,000 and you have a 1 mill new levy, your payment would be:
    - ▶  $100,000 \times 35\% \times (1/1000) = \$35$

Appraised Value	Assessed Value Calc.	Millage Calc.
-----------------	-------------------------	---------------



**Ashtabula County Auditor**  
**David Thomas**  
25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org

# How is Value Determined? Mass Appraisal

- ▶ State Mandated Mass Revaluations
  - ▶ Every 6 years we look at every parcel, 80,000 of them!
    - ▶ We look at sales data, square feet, condition, neighborhood comparisons, and computer models
  - ▶ Triennial Updates
    - ▶ Every 3 years we evaluate properties based on sale data
- ▶ Don't chase sales, not yearly unless resident initiated
- ▶ We use Mass Appraisal and these updates due to cost, effectiveness, and equal information.

# Democracy in Action- Levies

- ▶ Inside Millage (Unvoted)
  - ▶ You pay 10 mills, remember \$10 per every \$1,000 of Taxed Value
  - ▶ Split between entities
- ▶ Outside Millage (Voted)
  - ▶ Renewals
  - ▶ Replacements
  - ▶ Additional

# Types of Voted Levies

## ▶ Outside Millage (Voted)

### ▶ Renewals

- ▶ Extend existing levies at the same millage rate.
- ▶ Ex: 8 mill renewal levy for Edgewood Schools 1978 (actual collection 2.7 mills)
- ▶ Reduced tax liability due to fixed collection (more on this next slide!)

### ▶ Replacements

- ▶ Change existing levies' reduced millage rates back to the full rate. These types of levies increase tax liability.
- ▶ Ex: 2 mill replacement levy for Jefferson Township Roads (old collection 1.3 mills, new actual collection 2 mills)

### ▶ Additional

- ▶ Generates tax revenue through new levies, raising the total effective rate and increasing tax liability.

# Effective Rate

## ▶ Equalization Theory

- ▶ Fixed Rate Levies collect the same amount of revenue year after year, how? Effective rates
- ▶ Example:
  - ▶ 2 mill Levy in 1999 brought in \$50,000 from Austinburg Township at \$10 million of property value
  - ▶ Renewal 2 mill levy in 2019 still brings in \$50,000 but now, \$20 million of property value
  - ▶ That 2 mill levy actually costs just 1 mill, because of the doubling in value. We cannot collect more than the original revenue, thus we lower the “effective millage” taxed to each property.
  - ▶ Effective millage changes yearly, as value changes

## ▶ Rollbacks



# Equalization Theory Example 1

- ▶ Let's assume there is only one property in Ashtabula County. It is appraised at \$100,000. The County passes a 2 mill Road Levy which costs the property owner \$70 a year ( $\$100,000 * 35% * 2 / 1000 = \$70$ ). The following year a Reappraisal is completed and the valuation increased to \$150,000.
  - ▶ What happens?
- ▶ The Tax Rate will be reduced to 1.33 mills, the new effective rate. This is so the levy still generates \$70 per year ( $\$150,000 * 35% * 1.33 / 1000 = \$70$ )

# Equalization Theory Example 2

- ▶ Let's assume after Reappraisal, the property owner decided to put an addition (new construction) on their property increasing Appraised Value from \$150,000 to \$200,000. New construction does not change tax rate, but does result in additional taxes.
  - ▶ What happens?
- ▶ Tax would increase to \$93.33 ( $\$200,000 \times 35\% \times 1.33 / 1000$ ). The tax rate does not change, but the county receives an additional \$23.33 due to new construction.

# Equalization Theory Example 3

- ▶ Let's assume there are two properties in Ashtabula County. Each property is appraised at \$100,000 and the county has a 3 mill levy with an Effective Rate of 2 mills. We know each property pays \$70, thus \$140 is generated for the district.
- ▶ A Reappraisal is completed where Property A's valuation increases from \$100,000 to \$150,000. Property B increases from \$100,000 to \$110,000. No new construction.
- ▶ What happens?

# Equalization Theory Example 3

- ▶ We know Inside Millage will cause taxes to increase for Owner A & B by 50% and 10% respectively. Outside millage, such as this levy, are not tied to changes in value. Think of it as a % change of the total valuation.
- ▶ We know the County has to generate \$140 (the amount of the original Levy). Now Owner A owns 58% of the value (\$150,000) and thus 58% of the Tax Liability, Owner B has 42%.
- ▶ Owner A will see an increase from \$70 to \$81 ( $\$140 \times 58\%$ ) while Owner B will see a decrease from \$70 to \$59 ( $\$140 \times 42\%$ ).

# How to decrease your tax liability

## ▶ Homestead Reduction- Kris Paolillo (440-576-3445)

### ▶ Savings

- ▶ Reduces the value of qualifying taxpayers' home market value by \$25,000.

### ▶ Qualifications

- ▶ At least 65-years-old during the filing year, or have a permanent and total disability, or a surviving spouse of a previous Homestead receiver
- ▶ Own and occupy your home as your principal residence place as of January 1 of the application year
- ▶ For Tax Year 2020 (Calendar Year 2021), new applicants' annual adjusted Ohio gross income (OAGI) must be less than \$33,600. This information is found on line 3 on your income tax return
- ▶ Disabled applicants must also submit either a Certificate of Disability form (DTE 105E) signed by a doctor or State/Federal Agency, or an awards letter from the Social Security Office.
- ▶ Military veterans permanently disabled from a service related disability may receive an exemption up to \$50,000.

## ▶ Owner Occupancy- Kris Paolillo (440-576-3445)

### ▶ Savings

- ▶ Reduces the resident's property tax bill by 2.5%. The reduction only applies to one acre of land and the home.

### ▶ Qualifications

- ▶ You must own and occupy your home as of January 1 of the year you apply for the reduction.

A homeowner and spouse may only apply for one property in Ohio.

# How to check your tax liability

- ▶ <http://auditor.ashtabulacounty.us/dnn/>



**Ashtabula County Auditor**  
**David Thomas**  
25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org