



Cuyahoga County

2024 Sexennial Reappraisal Overview

Michael W. Chambers, CPA
Fiscal Officer




Authority to Perform State Mandated Appraisals

The County Auditor/Fiscal Officer is an agent of the State of Ohio

An Order to Initiate Reappraisal is issued by the Ohio Department of Taxation and a deadline for completion is established

A detailed plan is submitted to the State by the Fiscal Officer. Once approved, the County commences the State mandated Sexennial Reappraisal

 **Department of Taxation**
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

JOURNAL ENTRY

Date: JAN 14 2022

Mr. Michael Chambers
Cuyahoga County Fiscal Office
Administration Headquarters
2079 East Ninth St. Rm. 3-100
Cleveland, Ohio 44115


Entry Number: 22-01-0007
Re: Order to Initiate Reappraisal for Tax Year 2024

Under the provisions of R.C. 5715.33 and 5715.34, the Tax Commissioner hereby orders the Cuyahoga County Auditor to reassess and reappraise all real property in Cuyahoga County for tax year 2024.

The auditor shall commence the reappraisal within sixty days after receipt of this entry and shall conduct the reappraisal in the manner provided by law and by the rules and regulations prescribed and issued by the Department of Taxation. The auditor is further ordered to complete the reappraisal and reassessment by March 31, 2024, and to enter the revised assessed values of real property on the tax list created for tax year 2024.

This order shall not be affected by any succession to the office of Auditor of Cuyahoga County and shall be sent to the Auditor by certified mail, return receipt requested. A copy of this order will also be sent to the County Treasurer, the County Prosecutor, and the Board of County Commissioners of Cuyahoga County, Ohio.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL.


JEFFREY A. MCCLAIN
TAX COMMISSIONER

/s/ Jeffrey A. McClain
Jeffrey A. McClain
Tax Commissioner

SW/cnz

What is an Appraisal?

Definition: An appraisal is a professional opinion/estimate of value

Types of Appraisals and Uses:

- Fee Appraisal (single property)
 - Mortgage loans/ Sale price
 - Settling estates and divorces
 - Insurance
- Mass Appraisal (Ad Valorem Tax)
 - Taxation



What is a Mass Appraisal?

- The process of valuing a universe of properties at a given date in a uniform order using standard methods and allowing for statistical testing.
- Evolved out of need for uniformity, consistency and equity in tax assessment.

Assessment Procedure

Our procedures and methodology are consistent with the International Association of Assessors Officers (IAAO) and the State of Ohio Revised Code (ORC 5713 et al)

- All parcels situated in the County are physically inspected by State licensed appraisers
- Data characteristics are verified
- Equitable values are established
- Appraisers are provided the following information for valuation:
 - Three (3) approaches to value
 - Cost, market estimate and multiple regression
 - Neighborhood specific reports
 - Recent sales, Board of Revision decisions and new construction
 - Proposed values per square foot

Sexennial Reappraisal vs. Triennial Update

Sexennial Reappraisal

- Occurs every six years (last occurred in 2018)
- Much greater in scope (each parcel physically viewed in field)
- Proposed values are established using the following approaches:
 - Cost approach (Replacement Cost less Depreciation)
 - Comparable sales (five comparable properties)
 - Multiple Regression Analysis (MRA)



Sexennial Reappraisal vs. Triennial Update

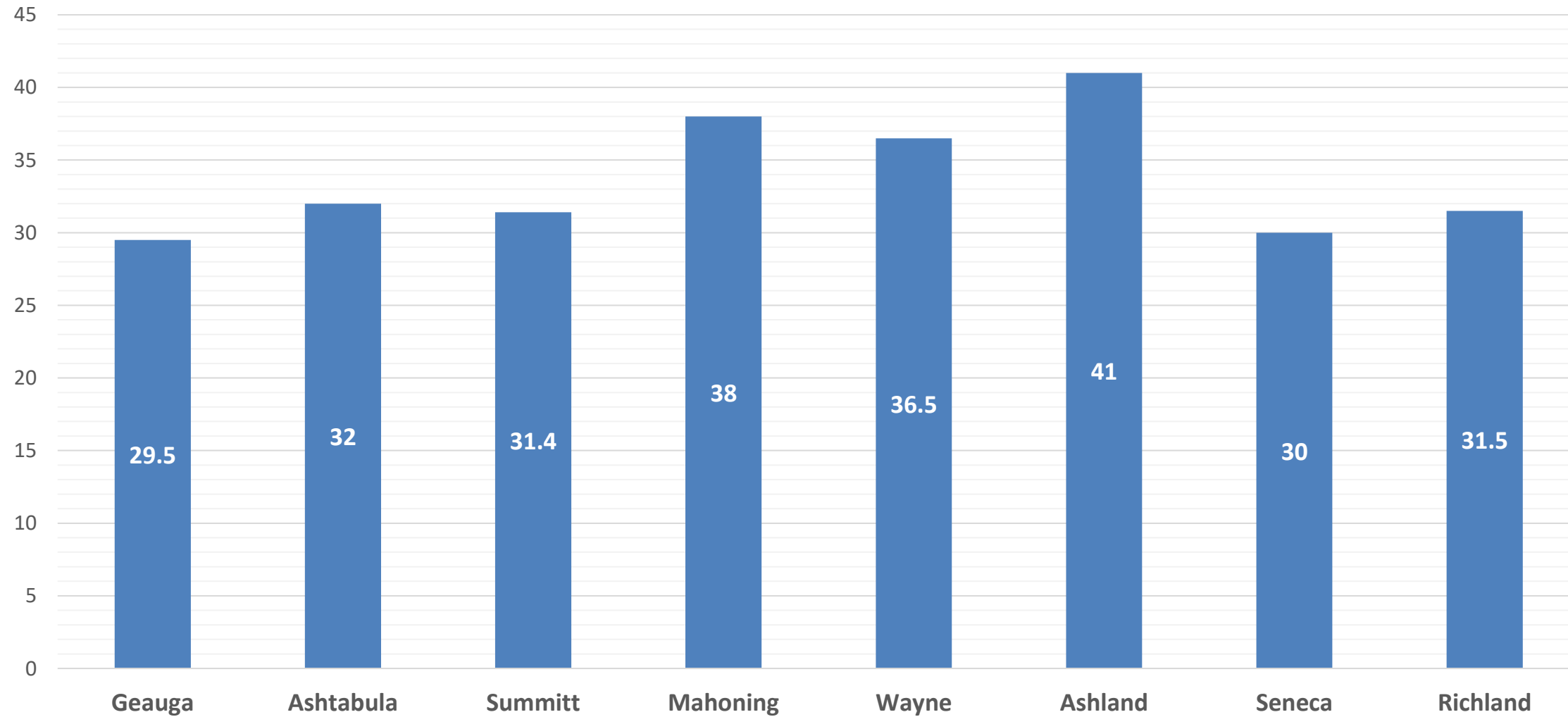
Triennial Update

- Occurs three years after a reappraisal (Last update 2021)
- Property values are trended using a factor based on a series of ratio studies by comparing the **sales price** of sold properties to the current certified value.
- Ratio studies are analyzed by:
 - Municipality
 - Neighborhood
 - Neighborhood grouping(s)



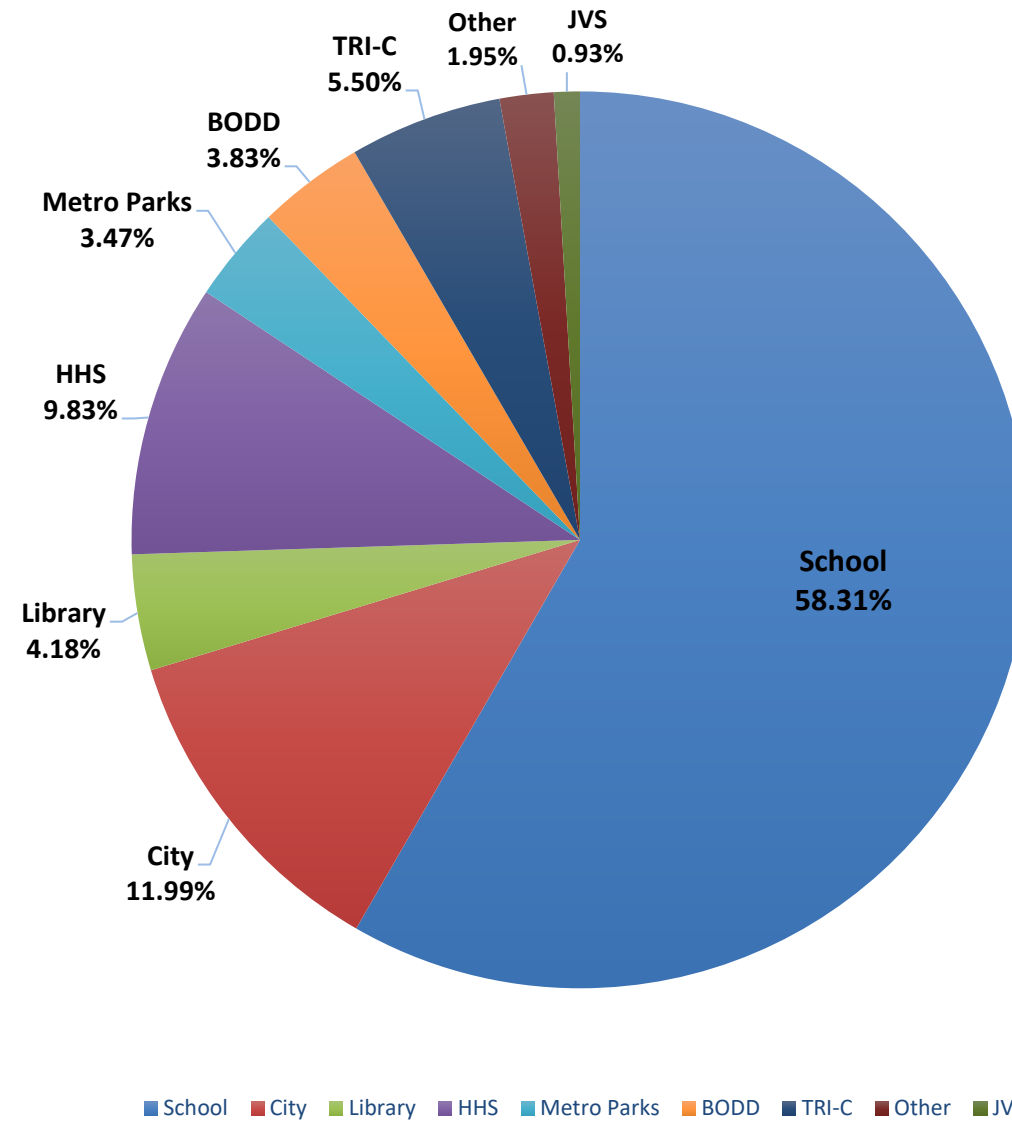
2023 Reappraisal Results

Average Percent Increase In Valuation





Where Do My Tax Dollars Go?



City of XXXX, Tax Year 2023

House Bill 920

- In 1976, the legislature enacted H.B. 920, a new procedure to limit property tax growth. The new law authorized H.B. 920 credits that reduce millage rates to keep increased property valuations from producing “windfall” revenues for taxing districts.
- If a property increases by more than the average, taxes will increase. While the total tax dollars raised stays the same, an individual taxpayer’s share will be based on his new property value. In this way, H.B. 920 equalizes the burden of a voted tax.



Timeline of Events

2022

- Orders received from State
- Project Plan submitted to State and approved

July 2023 – April 2024

- Field review and valuation of properties

June 2024

- Tentative Abstract due to State

July 2024

- Proposed Value Notices sent to taxpayers

July 2024 – August 2024

- Informal Review

October 2024 – November 2024

- Final Abstract submitted to State for approval

December 2024

- Tax Bills Mailed

January 2025 – March 2025

- Board of Revision accepts tax complaints

Informal Review Process

Examples of documentation to support opinion of value:



- A complete appraisal report (prepared in the last 36 months)
- Purchase agreement with closing statement
- Photographs of existing structural damage and/or deferred maintenance
- Certified estimates from a contractor for repairs
- Sales Comparison

**INFORMAL COMPLAINTS MUST BE RECEIVED BY
AUGUST 30, 2024**

Informal Review Process

Taxpayers that wish to contest their proposed values
can file an Informal Complaint

There are three (3) ways to file an Informal Complaint.

1. Electronically through the Cuyahoga County Informal Review Portal. (Instructions will be in the mailer)
2. U.S. Mail
3. In-Person delivery to the Cuyahoga County Administration Building



**INFORMAL COMPLAINTS MUST BE RECEIVED BY
AUGUST 30, 2024**

Informal Review Information becomes Public Record

Informal Reviews

Reappraisal Year	2018	Owner Name	
Physical Address		Value High/Low Flag	H
Certified Value	291800	Proposed Value	500700
Revised Value	362000	Change in Revised Value	-138700
Complaint Description	photographs		

Reappraisal Year	2015	Owner Name	
Physical Address		Value High/Low Flag	H
Certified Value	253700	Proposed Value	291800
Revised Value	291800	Change in Revised Value	0
Complaint Description	Garage sewer pipe caved in causing foundation of garage to shift. entire garage wall is bowing and entire garage floor has to be dug up and replaced. i have had estimat		

Reappraisal Year	2003	Owner Name	
Physical Address		Value High/Low Flag	H
Certified Value	251000	Proposed Value	291700
Revised Value	255000	Change in Revised Value	-36700
Complaint Description	MAJOR WATER FLOOD IN THE BSMT/ WHOLE STREET		



Fiscal Office Sales Hub

cuyahogacounty.gov/fiscal-officer then click on “2024 Sexennial Reappraisal”

Cuyahoga County Fiscal Officer

2024 Sexennial Reappraisal

Learn more about the reappraisal process and our free Informational Sessions for property owners



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Real Property Tax Estimator

Find out how much payments would be on any property in Cuyahoga County.

[Estimate your Property Tax](#)



Tax Levy Estimator

Calculate the estimate of how much a tax levy will impact your tax bill.

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Great Estates Program

All the information you need to avoid unnecessary costs and delays in settling an estate.

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Property Tax Estimator

Home / Fiscal Officer / Departments / Budget Commission / Estimate your Property Tax

These are Estimates

- Actual property tax may be more or less than the value calculated in the estimator.
- Actual property tax bill may include special assessments, delinquency charges, or other miscellaneous fees that will not be considered in the estimate.
- An owner-occupied credit is assumed.

Property Tax Estimator

1. Tax District:
2. Current Market Value: \$
3. New Market Value: \$
4. Do you qualify for a homestead exemption? Yes No
5. Do you qualify for a disabled veteran's exemption? Yes No
6.

Estimated Tax:	\$4,490.93
Estimated Tax:	\$4,683.37
Difference:	\$192.44



Efforts to Provide Ohioans with Property Tax Relief

H.B. 263:

“70 under 70” bill would freeze property taxes at the current levels for people older than 70 with household incomes less than \$70,000 annually. To qualify, seniors would have to own their homes for 10 years or more.

Homestead Exemption:

Reduces property tax burden for qualifying individuals. Current income threshold is \$38,600.

H.B. 187:

“Ohio Homeowners Relief Act” would lessen the increase in property taxes resulting from rapidly rising property values in Ohio.

Cuyahoga County has retained the law firm Kegler Brown Hill & Ritter as lobbyists for the purpose of revising Real Estate Tax law and other matters



Frequently Asked Questions

- I had a recent Board of Revision (BOR) decision, how will this impact my value?
 - *BOR decisions do not carry forward through a Reappraisal*
- If someone's property characteristics are incorrect does that automatically result in a decrease in value?
 - *No, the parcel will be received based on corrected data, results could be an increase, a decrease or no change*
- When can I expect a response from your office concerning my informal complaint?
 - *All complaints will receive a response via mail in late November to early December.*



Frequently Asked Questions Cont.

- Why do two homes of the same year build, same style, Have different values?
 - *Could be a number of reasons: Recent sale, condition, interior finishes, amenities, recent Board of Revision decision, etc.*
- Can I file more than one (1) complaint on the same parcel?
 - *No. Only the first submission received will be considered for review.*

Contact Information

If you would like to speak with someone about your property or about the reappraisal process, please contact us at:

Cuyahoga County Appraisal Department

(216) 443-7420 Option 3



QUESTIONS?



Cuyahoga County

Cuyahoga County Fiscal Office
2079 E. 9th Street
Cleveland, OH 44115