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Crawford County Auditor's Office
112 E. Mansfield St., Suite 105
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CRAWFORD COUNTY AUDITOR

Frequently Asked Questions

Q. What is an Informal Value Review?

The Informal Value Review is your opportunity as a property owner to communicate with an auditor's office representative and have questions answered regarding your property's value.

Q. What Causes Changes in Valuation?

The primary objective of a reappraisal is to adjust and equalize property values to reflect changes in the marketplace since the last valuation event. Since property values do not change uniformly, some values will go up, some stay the same and some will have gone down since the 2015 Triennial Update.

Other factors besides variations in market value may cause a change in valuation. One such factor may be an alteration or change in the property, such as new construction not previously reported: new siding, buildings added or removed, interior finish added to basement or garage, new pole building constructed, etc.

A change in property use might also dictate a change in valuation; for example, a property use change from residential to commercial.



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Q. What is Market Value?

Ohio's Constitution, laws and courts have determined that the "measure" to be used in determining the value by which property is subject to taxation is the "estimated fair market value." 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.

Q. How is Market Value Estimated?

Physical Characteristics such as age and condition of the home and other structures; square feet of living area; size of property; finish in basements; number, type, size and condition of outbuildings; number of baths; and quality of workmanship and construction.

Recent Sales of properties are important yardsticks used by appraisers in determining market values. Even if a home has not been on the market for many years or has never been on the market, its new value will reflect recent sale prices of similar homes in similar areas.

Location is significant since properties can have the same physical characteristics, but their value can differ depending on the location. Property is worth what someone will pay for it and market conditions may be different in each neighborhood.



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Q. How Does The Tax System Work?

1. The County Auditor is responsible for the fair and equitable appraisal of each parcel of property within the county.
2. The **tax rates** are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and approved by the Ohio Department of Taxation.
3. The tax rate multiplied by the valuation (assessed value) equals the **taxes**.
4. The County Treasurer **collects** the taxes.
5. The County Auditor **distributes** these monies collected back to the local taxing districts.

Q. What Is Assessed Value?

Assessed value on real estate is set at 35% of market value by the Tax Commissioner of the State of Ohio.

Assessed value is the value of taxable property to which the tax rate is applied in order to compute the amount of taxes.

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Q. What Causes Changes In Taxes?

Reappraisals and Triennial Updates- Ohio law provides that taxes may increase on only the unvoted millage (the first ten mills). All voted levies, which constitute most of the total tax rates are subject to the H.B. 920 credits or tax reduction factors.

New Construction- Whenever new value is added or removed from a property, taxes will increase or decrease accordingly.

Levies- Whenever voters pass new levies, taxes will increase according to the specific millage voted. This is the principal reason property taxes increase.

Q. If my property value decreases, will my taxes also decrease?

There is no dollar-for-dollar correlation between the decrease or increase in appraised value and taxes. Your appraised value multiplied by the voted levies equal your generated taxes. Most tax rates are adjusted each year to ensure they generate the amount of revenue they generated in the previous year.

Q. What will my 2019 taxes be?

Taxes owed for 2019 will not be calculated until the end of the year. Taxes are based in part, on the levies that voters authorize. Therefore, the County Auditor cannot estimate taxes owed until after the November election and until tax reduction factors are received from the State Department of Taxation in mid-December.



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Q. What if I disagree with my 2018 property value?

Property owners may ask for valuation changes through the Crawford County Board of Revision. *The Board of Revision adjusts values not tax dollars.* To contest your valuation you must file a complaint form with the Board of Revision at the County Auditor's office between January 1 and March 31.

Q. What is Board of Revision?

The Crawford County Board of Revision hears formal complaints on property valuations. Filing a complaint allows property owners to schedule a hearing before the Board of Revision, which is comprised of the County Auditor, County Treasurer and a member of the Board of County Commissioners or their representatives. At the hearing, property owners may present information such as recent appraisals or sales data for similar properties in

Q. Who determines the value of Current Agricultural Use Value or CAUV?

The Ohio Tax Commissioner, with the advice of the Agricultural Advisory Committee, determines the value for approximately 3,500 soil types having a slope of less than 25% within the State of Ohio each year. The Tax Commissioner then issues an order to each of the 88 County Auditors directing them to use the value charts, created for the valuation of all CAUV lands within the State.



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Q. How is the value calculated for CAUV (Current Agriculture Use Value)?

The CAUV (Current Agriculture Use Value) values are based upon a formula containing five factors applied to three crops. The 5 factors include:

- *Cropping Pattern* – The Tax Commissioner calculates the total number of acres of corn, beans and wheat that were planted in the State of Ohio and compares it to the total acres of the three crops to establish a percentage of the total acres devoted to that particular crop. A five year average is utilized.
- *Crop prices* – The crop prices are determined by surveying elevators across the State of Ohio
- *Crop yields* – These are based upon FSA yields per acre for each soil type, adjusted for average yields across the state of Ohio.
- *Non-land production cost* – These numbers are based upon farmer surveys by The Ohio State University.
- *Capitalization rate* – This number is based upon the interest rate for a 15 year fixed rate mortgage at Farm Credit Service with 40% provided by the landowner and 60% by the credit agency.

The crop prices, non-land production costs and capitalization rate are calculated by taking the previous seven years of numbers and eliminating the highest number and the lowest number (sometimes called an Olympic average) and then averaging the remaining five numbers. The prices, cropping patterns, costs and yield are then added and subtracted to determine the net profit per acre for each soil type. That number is then divided by the capitalization rate. This calculation is performed for each of the more than 3,500 soil types across the State of Ohio which has a slope of less than 25%.



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Q. Can a property owner appeal a CAUV (Current Agriculture Use Value) value?

The County Auditor has no authority to adjust CAUV (Current Agriculture Use Value) soil values because they are sent to the County Auditor as an order from the Tax

Commissioner. There are no provisions within the laws of Ohio for County Auditors to make adjustments to the values contained in that order.

Additional information can be found at Your Home Your Value - brought to you by the County Auditors Association of Ohio <http://www.yourhomeyourvalue.org>. This website was developed by the County Auditors Association of Ohio to aid individuals in gaining a general understanding of the home valuation process in Ohio.