

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

THE BASICS OF HOW TAXES ARE CALCULATED



CRAWFORD COUNTY COURTHOUSE

OVERVIEW

Previous issues of "It's Your Money" have offered general discussions on property taxation in Ohio.

This article and the table below will focus on how taxes are calculated and provide readers with what changes they might expect to see on their first-half real property tax bills.

TAX BILL COMPONENTS

There are two major components to your real property tax bill. The first is the valuation and the second is the tax rates that are used to determine the tax charge.

Property values are established one-year in arrears. As such, for tax bills received in January of 2006, the property values were set by the County Auditor as of January 1, 2005.

The only valuation changes that have been made by the County Auditor for this year are due to

new construction or omitted property as of January 1, 2005.

The taxable valuation is determined by multiplying the market value as of January 1st by 35%.

Tax rates are determined by the voters. All levies approved as of November, 2005 are used in calculating the 2006 tax bills.

Listed below is a table that will provide readers with the tax levy changes that are reflected on their real property tax bills for 2006.

HOW TAXES ARE CALCULATED

The taxable value is then multiplied by the voted tax rates that have been reduced by the State Department of Taxation (effective rate) to ensure that property owners are only taxed for the amount of money that was originally approved by them.

An example of this would be the Children Services levy for current operating purposes. It was origi-

nally voted in 1995 for .50 mills. Because property values have appreciated since 1995, this tax rate is now being levied at .32 mills for residential property.

Once the gross tax is calculated (taxable value multiplied by effective tax rate), a 10% tax credit is applied to all residential property owners taxes.

It should be noted that commercial/industrial property owners will see an increase in taxes because the State Legislature eliminated the 10% tax credit for those type properties beginning in 2006.

Residential property owners who qualify may be eligible for an additional 2 1/2% credit or a homestead credit. If so, these credits would be applied to your tax bill after the 10% credit is taken off.

The net charge is then divided by 2 which represents your first-half real property tax bill.

Special points of interest:

- A Look at the County's General Operating Fund for 2005
- County Commissioners Approve \$41 Million Dollar Budget for 2006
- County Auditor Provides Update on General Reappraisal

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

TAX RATE CHANGES THAT WILL EFFECT 2006 REAL PROPERTY TAX BILLS

Listed below are the tax rate changes that have been authorized by law for 2006. A renewal levy will not increase taxes but an additional or replacement levy will. The effective rates listed are what your taxes will be calculated on for that particular levy. The total effective rates of all authorized levies in a taxing district will determine your tax bill. The voter referendum, the levies that weren't renewed, and the rates not being levied could result in a tax decrease for residents living in that taxing district. While the table of tax rate information was compiled in more general terms, property owners may review the financial impact of these individual levies by visiting the County Auditor's website at www.crawford-co.org.

Areas Affected by Tax Levy Changes	Levy Purpose	Voted Rate	Effective Rate Residential	Levy Type
County-wide	Children's Services	0.50	0.324658	Renewal
County-wide	Senior Citizens's	0.60	0.600000	Replacement
Galion CSD	Current Expense	-9.40	-2.491761	Voter Referendum
Galion CSD	Classroom Facilities	0.50	0.497733	Additional
Auburn Twp	Ambulance & EMS	-1.00	-0.828372	Did not Renew Levy
Bucyrus Twp	Current Expense	1.00	1.000000	Replacement
Dallas Twp	Ambulance & EMS	-0.50	-0.309990	Requested not to Levy
Holmes Twp	Fire	1.50	1.239310	Renewal
Liberty Twp	Ambulance & EMS	0.60	0.600000	Replacement
Liberty Twp	Fire Equipment	1.00	1.000000	Replacement

ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

The General Fund is the chief operating fund of the County. It is used to account for resources traditionally associated with governments which are not required legally or by sound financial management to be accounted for in a separate fund. There is only one General Fund of the County as contrasted with multiple special revenue, debt service, capital projects, fiduciary and proprietary funds.

Actual operating revenues of the General Revenue Fund for 2005 were \$9,074,596.58 or 111.76% of the \$8,119,604 estimated by the County Budget Commission in January. Operating revenues collected for the same period last year were \$8,868,006.58. The 2.02% increase in operating revenue for 2005 can be attributed in large part to additional sales tax revenue and charges for services revenue. Small increases were also realized in property tax revenues and intergovernmental revenues.

On the year, sales tax revenue is up by \$106,939.45. Charges for services revenue is up by \$215,575.41. The increase in charges for services revenue is a result of a conveyance fee rate change in 2004. These increases were offset by a decrease in investment income of \$140,265.25 from 2004.

2005 operating expenditures totaled \$9,232,277.69 or 87.47% of the \$10,554,193.99 appropriated. Operating expenditures for 2004 totaled \$9,090,977.94. A comparison of 2004 and 2005 indicates that expenditures for 2005 increased by \$141,299.75.

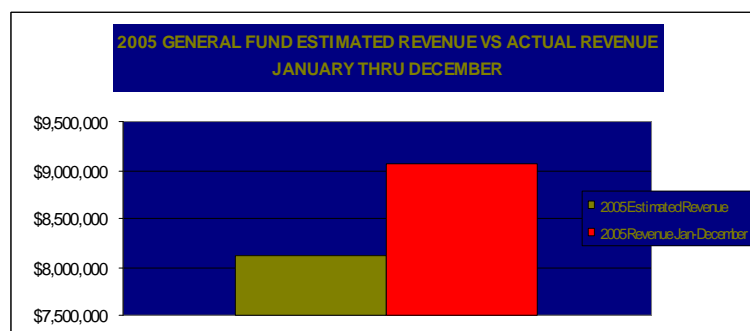
In 2005, General Fund operating expenditures exceeded operating revenues by \$157,681.11. For 2004, operating expenditures exceeded operating revenues by \$222,971.36.

When comparing actual revenues and expenditures, advances made to other funds or received as a repayment are not considered as operating revenues and expenditures because these items only affect cash flow. Thus, in order to accurately reflect operating revenues and expenditures these loans have been removed from the totals and the financial data presented in this newsletter.

The cash balance of the General Fund at December 31, 2005 was \$3,490,939.06 as compared to \$3,374,906.59 at December 31, 2004. Given the fact that operating expenditures exceeded operating revenues in the General Fund for 2005, the increase in cash position can be attributed entirely to the fact that more advances were repaid to the General Fund during 2005 than were loaned from the General Fund during the same period.

2005 GENERAL FUND BUDGET VS ACTUAL REVENUES

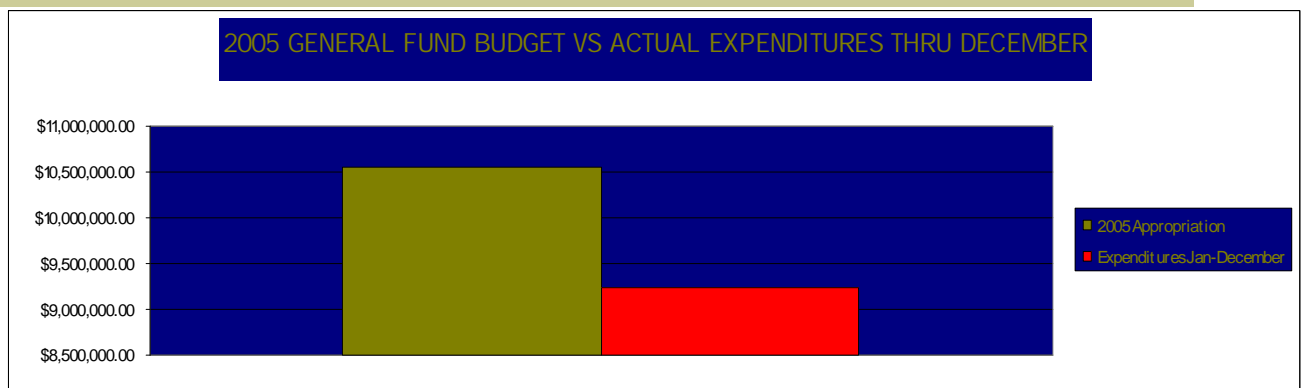
	2005 ESTIMATED	2005 ACTUAL REVENUE	PERCENT
	<u>REVENUE</u>	<u>JANUARY-DECEMBER</u>	<u>COLLECTED</u>
PROPERTY TAXES	\$ 1,275,000	\$ 1,351,097.31	105.97%
SALES TAXES	\$ 3,150,000	\$ 3,417,534.51	108.49%
CHARGES FOR SERVICES	\$ 1,726,488	\$ 2,031,584.52	117.67%
LICENSES AND PERMITS	\$ 5,300	\$ 3,524.35	66.50%
FINES AND FORFEITURES	\$ 150,826	\$ 189,875.38	125.89%
INTERGOVERNMENTAL	\$ 1,445,258	\$ 1,464,843.02	101.36%
INTEREST	\$ 240,000	\$ 479,302.63	199.71%
OTHER	\$ 126,732	\$ 136,834.86	107.97%
TOTAL OPERATING REVENUE	\$ 8,119,604	\$ 9,074,596.58	111.76%
ADVANCE REPAYMENT		\$ 1,319,102.95	



2005 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	<u>2005 Appropriation</u>	<u>Expenditures Jan-December</u>	<u>Unexpended Balance</u>	<u>Percent Expended</u>
General Fund Operating Expenditures and Transfers	\$ 10,554,193.99	\$ 9,232,277.69	\$ 1,321,916.30	87.47%
Department Breakdown				
Commissioners	\$ 335,554.80	\$ 317,815.54	\$ 17,739.26	94.71%
Auditor	\$ 358,676.57	\$ 354,145.67	\$ 4,530.90	98.74%
Treasurer	\$ 108,125.00	\$ 106,318.07	\$ 1,806.93	98.33%
Recorder	\$ 187,479.81	\$ 141,963.48	\$ 45,516.33	75.72%
Prosecutor	\$ 501,184.04	\$ 494,960.77	\$ 6,223.27	98.76%
Common Pleas/Jury Comm	\$ 572,337.28	\$ 519,711.04	\$ 52,626.24	90.81%
Adult Probation	\$ 63,427.00	\$ 62,400.69	\$ 1,026.31	98.38%
Juvenile Court	\$ 311,663.67	\$ 273,272.66	\$ 38,391.01	87.68%
Juvenile Probation	\$ 478,875.71	\$ 382,446.72	\$ 96,428.99	79.86%
Probate Court	\$ 115,346.70	\$ 112,585.97	\$ 2,760.73	97.61%
Clerk of Courts	\$ 266,975.05	\$ 255,191.11	\$ 11,783.94	95.59%
Coroner	\$ 134,383.02	\$ 96,815.39	\$ 37,567.63	72.04%
Municipal Court	\$ 522,411.00	\$ 470,546.96	\$ 51,864.04	90.07%
Bd. Of Elections	\$ 282,399.12	\$ 264,470.81	\$ 17,928.31	93.65%
Ct. House Admin/Commissioner	\$ 789,090.84	\$ 738,222.70	\$ 50,868.14	93.55%
Sheriff Road Patrol Only	\$ 1,974,707.00	\$ 1,748,467.05	\$ 226,239.95	88.54%
Emergency Management Agency	\$ 75,000.00	\$ 75,000.00	-	100.00%
Agriculture	\$ 271,980.51	\$ 270,792.74	\$ 1,187.77	99.56%
Veterans	\$ 372,160.68	\$ 310,592.57	\$ 61,568.11	83.46%
Engineer	\$ 134,872.00	\$ 128,253.74	\$ 6,618.26	95.09%
Liability Insurance	\$ 439,225.00	\$ 438,849.00	\$ 376.00	99.91%
Transfers to Other Funds	\$ 1,286,308.00	\$ 992,304.24	\$ 294,003.76	77.14%
County Examination	\$ 66,000.00	\$ 65,774.57	\$ 225.43	99.66%
Data Processing for County	\$ 107,882.23	\$ 104,595.34	\$ 3,286.89	96.95%
Court of Appeals	\$ 32,781.24	\$ 25,714.67	\$ 7,066.57	78.44%
Public Assistance Grant	\$ 255,000.00	\$ 254,996.00	\$ 4.00	99.99%
Child Welfare Grant	\$ 215,000.00	\$ -	\$ 215,000.00	0.00%
Victim of Crime Grant	\$ 12,017.00	\$ 12,017.00	-	100.00%
Law Library	\$ 52,547.95	\$ 45,093.38	\$ 7,454.57	85.81%
Miscellaneous	\$ 230,782.77	\$ 168,959.81	\$ 61,822.96	73.21%
Total Operating Exp/Transfers	\$ 10,554,193.99	\$ 9,232,277.69	\$ 1,321,916.30	87.47%
Loans to Other Funds	\$ -	\$ 1,045,389.37		
Total Expenditures and Advances	\$ 10,554,193.99	\$ 10,277,667.06		

The 2005 appropriation includes all encumbrances carried forward from 2004 and any adjustments to the budget approved by the County Commissioners on January 1, 2005. 2004 encumbrances totaled \$87,186.70 and adjustments made to the 2005 budget during the year totaled \$20,263.31.



2006 APPROVED BUDGET

GENERAL FUND		2006 BUDGET	SPECIAL REVENUE, CONT		2006 BUDGET
COMMISSIONERS	\$	342,982.00	MUNI CT. COMPUTER	\$	50,000.00
AUDITORS	\$	359,708.00	PROBATE CT. COMPUTER	\$	3,000.00
TREASURER	\$	113,279.48	INDIG.DRIVER ALCOHOL TREATMENT	\$	53,000.00
PROSECUTING ATTORNEY	\$	518,877.00	ENFORCEMENT & EDUCATION FUND	\$	7,500.00
COMMON PLEAS COURT	\$	579,987.00	MUNI CT. PROBATION OFFICER	\$	63,105.68
JUVENILE COURT	\$	332,928.53	SANCTION COST REIMB./COM.PLEAS	\$	17,340.00
PROBATE COURT	\$	126,786.42	TAX INCENTIVE REVIEW COUNCIL	\$	30,000.00
CLERK OF COURTS	\$	265,491.00	DELO.REAL EST.TAX & ASSES.PROS.	\$	64,701.00
MUNICIPAL COURT	\$	545,121.64	COMMISSARY FUND-SHERIFF	\$	72,000.00
BOARD OF ELECTIONS	\$	321,222.00	EMERGENCY MANAGEMENT FUND	\$	136,353.00
SHERIFF	\$	2,017,720.16	SPECIAL PROJECTS-MUNI CT.	\$	40,000.00
COUNTY RECORDER	\$	197,368.00	CONCEALED HANDGUN EXPENSE FUND	\$	4,500.00
VETERAN SERVICE COMMISSION	\$	159,758.00	COURT SPECIAL PROJECTS-COM PLEA	\$	20,500.00
VETERANS SERVICES	\$	187,350.00	PREPAYMENT INTEREST FUND	\$	12,928.00
LAW LIBRARY	\$	62,724.84	JOB AND FAMILY SERVICES	\$	5,487,619.00
DATA PROCESSING	\$	113,506.00	CHILD SUPPORT ENFORCE.ADM.FD.	\$	1,271,570.00
CORONER	\$	131,191.00	WORKFORCE INVESTMENT ACT (WIA)	\$	336,000.00
INSURANCES	\$	385,500.00	REAL ESTATE ASSESSMENT FUND	\$	870,130.37
DISASTER SERVICE	\$	75,000.00	AUTO LICENSE & GAS TAX FUND	\$	3,533,526.00
T.B. HOSPITAL	\$	500.00	SOLID WASTE MANAGEMENT DISTRICT	\$	401,870.00
VITAL STATISTICS	\$	1,000.00	DITCH MAINTENANCE FUND	\$	62,509.57
OTHER HEALTH	\$	68,998.21	FAIRWAY SCHOOL FUND (169 BD.)	\$	3,482,500.00
AGRICULTURE	\$	290,488.00	FAIRVIEW MANOR-LEVY	\$	1,983,650.00
BUDGET COMMISSION	\$	500.00	MENTAL HEALTH LEVY FUND	\$	460,000.00
BOARD OF REVISION	\$	500.00	JAIL OPERATION LEVY	\$	2,160,774.00
COURT OF APPEALS	\$	30,500.00	COUNCIL ON AGING LEVY	\$	350,000.00
JURY COMMISSION	\$	2,754.00	FAMILY RES.PLANNING FD. FAIRWAY	\$	29,100.00
ADULT PROBATION	\$	65,970.00	HOUSING DEVELOPMENT CORP.-FWY.	\$	50,000.00
COURTHOUSE AND JAIL	\$	716,285.00	FELONY DELINQ.CARE & CUSTODY FD	\$	174,971.88
BUREAU OF EXAMINATION	\$	66,000.00	OHIO CHILDREN'S TRUST FD. GRANT	\$	8,000.00
COUNTY PLANNING COMMISSION	\$	35,000.00	RECYCLING MARKET DEVELOP GRANT	\$	82,143.25
SANITARY ENGINEER	\$	10,846.00	REVOLVING LOANS-COMRS.	\$	2,500.00
COUNTY ENGINEER	\$	134,320.00	CDBG REHAB INCOME-COMMRS	\$	6,164.40
MISCELLANEOUS	\$	124,899.00	PRESCHOOL GRANT-FWY	\$	20,700.00
TRANSFERS	\$	1,601,947.00	TITLE VI-B GRANT-FAIRWAY	\$	38,000.00
JUVENILE PROBATION	\$	478,208.02	TITLE VI GRANT-FAIRWAY	\$	318.00
TOTAL GENERAL FUND	\$	10,472,216.30	VICTIMS OF CRIME-PROS.ATTY.	\$	51,401.11
SPECIAL REVENUE FUNDS			2003 CHIP-CDBG	\$	5,500.00
INDIGENT GUARDIAN FUND-PROBATE	\$	22,500.00	2003 CHIP-HOME	\$	14,879.00
COMM. MR/DD RESID.SERV.FD.FWY.	\$	141,300.00	INFRASTRUCTURE GRANT PUBLIC HLT	\$	74,134.00
PROBATE CT. CONDUCT BUSINESS	\$	350.00	IMMUNIZATION ACTION PLAN GT.	\$	24,999.00
DOG AND KENNEL FUND	\$	113,231.00	319 GRANT-DISTRICT HEALTH	\$	27,282.00
CHILD WELFARE FUND	\$	1,886,500.00	LAW ENFORCEMENT OVERTIME PROJ.	\$	16,929.00
DRUG LAW ENFORCE.FUND-SHERIFF	\$	65,000.00	STATE HOMELAND SECURITY FY05	\$	105,332.00
RECORDER EQUIPMENT FEES	\$	38,000.00	04 COMM BLK GT	\$	78,050.00
CERTIFICATE OF TITLE ADM-CLK CT	\$	192,525.00	LIBRARY LEGAL RESEARCH FUND	\$	13,000.00
DELO.REAL EST.TAX & ASSES.TREAS	\$	61,050.00	MRDD DONATION FUND	\$	5,000.00
COMMON PLEAS COMPUTER	\$	22,910.00			
JUVENILE CT. COMPUTER	\$	5,000.00			

2006 APPROVED BUDGET , CONTINUED

CAPITAL PROJECT FUNDS	2006 BUDGET
ISSUE 2-MORTON SEWER PLANT UPGR	\$ 2,496.62
CAPITAL PROJECT FUND MUNI CT	\$ 130,000.00
MRDD CAPITAL FUND	\$ 20,000.00
JOBS & FAMILY SERV. NEW ADD'L	\$ 15,552.17
COURT HOUSE RENOVATION	\$ 94,328.86
SUGAR GROVE SEWER PROJECT	\$ 27,209.28
NORTHEAST WATER PROJECT	\$ 4,100.00
LDFL.CAP CONSTRUCTION & REPAIR	\$ 2,235.72
DEBT SERVICE FUNDS	
BOND RETIRE. DEPT.HUMAN SERVICE	\$ 71,525.00
DEBT SERV.-WATERLINE	\$ 77,405.00
DEBT SERV-99 REFUND BONDS-JAIL	\$ 357,125.00
DEBT SERV-99 REFUND BONDS-LDFL.	\$ 734,245.00
DEBT SERV-1.5M 99 LDF.NOTES	\$ 263,350.00
DEBT SERV-CO.ADDITIONAL SPACE	\$ 128,582.50
DEBT SERV-JOBS & FAM.SERV.ADD'L	\$ 108,977.50
DEBT SERV-CT.HOUSE RENOVATION	\$ 235,405.00
DEBT SERV-LDFL CAP CONST/REPAIR	\$ 46,162.50
DEBT SERV.-ADMINISTRATION BLDG.	\$ 108,262.50
ENTERPRISE FUNDS	
SANITARY LANDFILL FUND	\$ 1,051,756.50
SEWER DISTRICT #2 FUND	\$ 135,826.00
SEWER DIST.# 2-DEPOSITS	\$ 1,200.00
INTERNAL SERVICE FUNDS	
CRAW. CO. HEALTH INS FUND	\$ 3,207,533.00
EXPENDABLE TRUST FUNDS	
CO. HOME DONATION TRUST FUND	\$ 3,000.00
CHILDREN'S TRUST	\$ 8,000.00
 TOTAL 2006 APPROVED BUDGET	 \$ 41,761,455.71
AGENCY FUNDS	
RESERVE BALANCE ACCT-DIST.HLTH.	\$ 5,755.00
TRAILER PARK & RECREA. CAMP	\$ 7,165.00
DISTRICT HEALTH FUND	\$ 291,683.00
SWIMMING POOL FUND	\$ 4,685.00
SEWAGE FUND	\$ 41,105.00
DISTRICT HEALTH SOLID WASTE	\$ 32,960.00
PUBLIC AND SCHOOL HEALTH SERV.	\$ 297,251.21
FOOD SERVICE FUND	\$ 55,671.00
SOIL & WATER CONSERVATION FUND	\$ 214,530.00
CRAWFORD PARK DISTRICT	\$ 123,298.00
REGIONAL PLANNING COMMISSION	\$ 49,633.07
WATER SYSTEM FUND	\$ 25,462.00
W.I.C. CONSORTIUM	\$ 186,834.00
DOMESTIC SHELTER FUND	\$ 15,000.00
LDF CONST/DEMOLITION (C&DD)	\$ 13,790.00
TOTAL 2006 AGENCY APPROVED BUDGET	\$ 1,364,822.28

The 2006 budget for Crawford County was approved by the County Commissioners and filed with the County Auditor on December 29, 2005. The total 2006 budget for all funds of the County is \$41,761,455.71.

In addition to being the County's fiscal agent, the County Auditor is also fiscal agent to several outside agencies such as the Park District, Health District, Regional Planning Commission and Soil & Water Conservation.

The 2006 appropriations for these agencies are listed under agency funds and is not included in the 2006 budget approved by the County Commissioners because these agencies are considered by law to be legally separate. The total budget approved by the various boards and commissions who have oversight of these agencies is \$1,364,822.28 for 2006.

The 2006 General Fund appropriations are \$10,472,216.30 or 25.08% of the total County appropriations approved by the County Commissioners.

The 2006 General Fund revenue estimate is \$8,098,999.56. This revenue estimate along with the \$3,490,939.06 cash balance/reserves at year-end, reduced by the 2005 encumbrances of \$129,224.45 will provide the operating resources available for operating expenditures in the County General Fund in 2006.

Ohio law requires each fund's budget to be balanced with available resources.

The County Auditor segregates financial transactions related to certain County functions or activities into separate funds to aid financial management and to demonstrate legal compliance. This process is commonly known as governmental accounting or fund accounting.

There are three general categories of funds: governmental, proprietary, and fiduciary.

Governmental fund reporting focuses on the sources, uses, and balance of current financial resources. This fund category is broken down into four smaller categories such as: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Proprietary Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. This category is broken down into smaller categories such as: Enterprise Funds and Internal Service Funds.

Fiduciary Fund reporting focuses on net assets and changes in net assets and is broken down into smaller categories such as: pension trust funds, investment trust funds, private purpose trust funds, and agency funds.

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

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ABOUT YOUR COUNTY

With 11 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal County Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 46,966.

UPCOMING DATES TO REMEMBER

- January 1, 2006 - Monthly financial statements filed with County Commissioners.
January 1, 2006 - Fiscal year begins for County, Townships, Villages, and Municipalities.
January 1, 2006 - or about Budget Commission certifies amended certificates of estimated resources to all political subdivisions.
January 1, 2006 - or about Auditor's certificate filed with appropriating authority showing appropriations do not exceed estimated resources.
January 31, 2006 - Last day to purchase dog license without penalty.
February 1, 2006 - Monthly financial statements filed with County Commissioners.
February 7, 2006 - Last day to pay 1st half real estate taxes without penalty.
March 1, 2006 - Last day to pay 1st half mobile home taxes without penalty.
March 6, 2006 - Last day to renew CAUV program for 2007.
March 1, 2006 - Monthly financial statements filed with County Commissioners.

DEPARTMENT FOCUS

The Department Focus for this quarter will be on the Real Estate Division of the Auditor's Office and its responsibility of overseeing the general reappraisal of the County.

The six-year general reappraisal of the County began in August of this year. The revaluation will be completed during 2005 and 2006 and will be reflected on a property owners' tax bill in 2007.

Previous issues of "It's Your Money" have outlined the procedures and requirements of the general reappraisal.

For this issue, an update of the appraisal is being provided along with some answers to frequently asked questions.

How are land and building values calculated?

Residential land values are established based on a review of vacant land sales of similar properties in the same area.

Building values are determined by a pricing schedule that has been developed specifically for Crawford County that reflects current, local costs of construction and market conditions.

Agricultural land values are determined by the State of Ohio based on a formula that takes into account cost of production, cropping patterns, market and climatic conditions. These values are determined by soil type and utilizes a five year average.

How Does the County Determine Market Value?

Through certified appraisers or by utilizing a professional appraisal company that has been approved by the State Department of Taxation.

The following items are considered when determining the estimated market value of a property.

- Age and condition of structure.
- Square feet of living area.
- Whether basements or attics are finished.
- Number of bathrooms or fireplaces.
- Property size, location and quality of building construction.
- Number, type, size and condition of other building on property.
- Recent sales of similar homes in a neighborhood.

When will the new values be seen on my tax bill? The new values will be seen on your tax bill in January of 2007.

What areas of the County have been done and where will the appraisers be next? Auburn, Chatfield, Cranberry, Lykens, Texas and Tod Townships have been completed

along with New Washington and Tiro Village. As of December, 2005 appraisers are working in Holmes, Liberty, and Dallas Townships along with Bucyrus City. Once those areas are completed Vernon and Whetstone Townships will be done next. Each appraiser has an identification tag on their person and in their vehicle. For security purposes, law enforcement agencies have been duly notified of the process.

Will I have a chance to discuss the estimated fair market value of my property before I receive a tax bill with the new values? Yes, the County Auditor's Office will hold informal hearings to discuss the new values of your property in late summer or early fall of 2006. A letter will be sent to each property owner with the new values and notifying them of the informal hearing dates. Updates will continue as the reappraisal process is completed.