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For More Information, call Ralph T. Meacham, CPA (330) 740-2010

Triennial Update Completed

Values for Tax Year 2020 Calendar Year 2021

Mahoning County, Ohio – County Auditor Ralph Meacham is notifying homeowners that the Triennial Update for Tax Year 2020 Calendar Year 2021 is complete.

In accordance with Ohio Revised Code 5715.33, County Auditors must conduct a full countywide reappraisal once every 6 years. In between the full reappraisal, County Auditors are required to complete a Triennial Update. The Auditor's Office engages appraisers from an independent mass appraisal firm to study and analyze valid sales that have taken place over the last three years since the last full reappraisal. During this process, those appraisers break the County down into neighborhoods based on similar housing type, size and age. The Triennial Update adjusts and equalizes property values to reflect the changes in the housing marketplace of each of these neighborhoods. Changes in value will vary between neighborhoods. The changes by neighborhood make up the average for each district which then make up the average for the County as a whole.

The County average change for residential property is 13.24%, agricultural property is 8.49% and commercial and industrial property remained unchanged. A [list of changes by district](#) can be found on the Auditor's webpage.

The State of Ohio Department of Taxation reviews and approves the proposed values. The Department of Taxation then approves proposed tax rates which are based on the levies voted on in the primary and general elections. Once these two things are approved, property taxes can be calculated.

In 1976, Ohio Legislature enacted House Bill 920 to prevent school districts from collecting more money due to valuation increases from reappraisals or triennial updates than was approved by voters. If property values in a district increase, the millage rate on a voted levy is decreased so that the levy only generates the amount of money approved by voters. However, to prevent millage rates from being reduced too low, Ohio has instituted a 20-mill floor which means that a school's millage rate cannot be reduced below 20 mills. Additionally, Ohio law does allow 10 mills of inside millage which can be levied without voter approval and is to be shared by the public schools and government entities in each district.

Auditor Meacham reminds homeowners that a change in value does not always result in a comparable change in property taxes thanks to House Bill 920. "As values in a district increase or decrease during the reappraisal cycle, effective tax rates inversely increase or decrease, therefore ensuring that a voted levy will not generate more money than was approved at the ballot by the voters," according to Auditor Meacham.

If a homeowner does not believe they could sell their property on the open market for the amount of the county appraisal, they can appeal their value by filing a *Complaint Against the Valuation of Real Property*. This form can be found on the Auditor's webpage or taxpayers can call the Auditor's Office at 330-740-2010 to request the form by mail. Appeals may be submitted by mail or in person to the Auditor's Office in the County Courthouse Building between January 2 and March 31 each year. Appeals must be filed and received by 4:30 p.m. on or before Wednesday, March 31, 2021. Filing this form will formally initiate the appeal process with the Mahoning County Board of Revision. Detailed information regarding the [Triennial Update](#) and the [Board of Revision](#) can be found on the Auditor's webpage.

Auditor Meacham encourages taxpayers to go to the Auditor's webpage or call the office for more information.

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