HOME MAINTENANCE

Remember … good home maintenance will not increase taxes.

The following home improvements may increase the assessed value of your home:

- installing an indoor fireplace
- installation of additional bathroom or toilet
- installation of stall shower
- finishing attic, second floor, bedroom or basement with plaster, paneling or plasterboard
- building a new or enlarged garage
- adding additional living area

APPEAL RIGHTS AND PROCEDURES

After your property's value is finalized, if you still disagree with the estimated market value, you are encouraged to call the auditor's office to make an appointment for an informal review, or you may file a formal complaint with the Board of Revision. The deadline for filing is March 31. There is no fee for filing. You may pick up a complaint form in our office, or request that one be mailed to you.

160 High Street NW
Warren, Ohio 44481
330-675-2420
www.auditor.co.trumbull.oh.us

Office Hours:
8:30 a.m. – 4:30 p.m.
Monday – Friday

Why a Reappraisal?

...determining a fair market value

Trumbull County Auditor

Adrian S. Biviano
MBA, CPA, CGFM
WHY A REAPPRAISAL?

Ohio Law requires the county auditor to reappraise all real property every six years and to update values every three years. In Trumbull County, the last reappraisal was completed in 2017.

The purpose of the 2017 reappraisal is to equitably adjust and equalize property values to reflect changes in the market place since January 1, 2011. Since property values do not change uniformly, some values have increased, some have stayed the same and some have decreased since 2011.

As a result of the reappraisal, all real property in Trumbull County will be viewed and updated to reflect the market value of the property as of January 1, 2017. This new value will be used in calculating your property taxes until the next update in 2020.

HOW YOUR PROPERTY TAXES ARE CALCULATED

Under Ohio Law, the county auditor does not raise or lower property taxes. Taxes are determined by the voters. The auditor’s responsibility is to determine a fair market value for your property, the price at which the property would change hands between a willing seller and a willing buyer.

\[
\text{market value} \times 35\% \rightarrow \text{assessed value} \\
\text{assessed value} \times \text{tax rate of your community} \rightarrow \text{current real estate tax per year} \\
\text{current tax} \times \text{reduction factors provided by OH law} \rightarrow \text{reduction credits} \\
\text{current tax} - \text{reduction credits} \rightarrow \text{tax subtotal} \\
\text{tax subtotal} - \text{10\% rollback} \rightarrow \text{net taxes per year} \\
\text{net taxes per year} + \text{special assessments} \rightarrow \text{total taxes for year}
\]

Remember, each and every value estimate is subject to review and verification by the auditor’s appraisal staff. The values are then finalized and entered on the auditor’s duplicate.

10% rollback – all types of property are eligible for this reduction

2 ½% reduction – only owner-occupied residential properties are eligible for this reduction.

Homestead Exemption – for those 65 years of age and older or disabled homeowners.

Special assessments include such items as street lights, street sweeping, etc…

HOW MARKET VALUE WAS ESTIMATED

The county auditor utilizes and maintains a computer-assisted appraisal system for almost 142,000 properties in Trumbull County. This system provides for storage of information, rapid processing, accurate calculations and analysis of data. Important information used to estimate market value includes:

1) Physical Characteristics: such as age and condition of home, square feet of land and living area, existence and size of porch, garage or basement and quality of construction.

2) Recents Sales: of properties are important yardsticks used by appraisers in determining new values. Even if a home has not been on the market for many years, its new value will reflect recent sale prices of similar homes in the same area.

3) Location: properties can have the same physical characteristics but their value can differ depending on location. Property is worth only what someone will pay for it and market conditions are different in each neighborhood.

If you are planning extensive repairs and improvements, call the building department of your city hall to obtain a building permit.

PROTECT YOUR INVESTMENT

Repairs, remodeling and changes that increase the market value of your home will probably increase your taxes. Normal repairs and maintenance may not increase the real estate tax assessment of your home. The removal of dilapidated sheds and garages will result in those items being taken off the tax duplicate.

The following interior and exterior repairs and maintenance may not increase your property taxes:

- scraping and painting
- any landscaping – lawns, shrubs, grass, plants, window boxes
- repairing or replacing porches and steps
- installing lawn sprinkling systems
- adding or replacing gutters and downspouts
- installing storm windows and doors
- installing outdoor lighting
- insulating and weather stripping
- adding doors and windows
- repairing, replacing or adding window shutters
- repairing or replacing existing masonry
- installing, repairing or replacing sidewalks or driveways (residences only)
- new roof
- installing awnings
- adding electrical circuits or outlets
- complete rewiring
- replacing plumbing
- installing or replacing light fixtures
- repairing plaster
- replacing oil or gas burner
- replacing hot water heater
- painting, wallpapering and other redecorating
- adding closets
- adding built-in bookcases, cabinets and vent fans
- remodeling kitchen
- resurfacing ceilings and walls
- resurfacing floors
- replacing or refinishing woodwork
- replacing furnance (with one of same type)
- installing window blinds