

## **Real Estate Assessment**

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Trumbull County has more than 142,000 separate parcels of real property. It is the duty of the auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and then assessed for tax purposes. A general reappraisal is mandated by Ohio Law every six years and updated every three years. The office maintains a detailed record of the appraisal on each parcel in the county. These records are open for public inspection.

*Next County Reappraisal: 2011*

*Next County Triennial Update: 2014*

## **Real Estate Tax Duplicate Rates**

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*Preparation of General Tax List and Duplicate Administration of Special Assessments  
Administration of Tax Refunds and Abatements*

Under law, the county auditor cannot and does not raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and are computed in strict accordance with procedures required by the State Department of Tax Equalization.

Annually, the auditor prepares the general tax list and duplicate. Your tax bill is based on the tax rate multiplied by your valuation on this duplicate. This is your proportionate share of the cost of operating your local government including schools, townships, villages, the county, etc.

Ohio law limits the amount of taxation without a vote of the people to what is known as the "10-mill limitation" (\$10.00 per \$1,000 of assessed valuation). Any additional real estate taxes for any purpose must be voted on by county residents. Your "tax rate" is an accumulation of all these levies and bond issues.

## **Homestead Exemption and**

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### **Property Tax Rollback**

The Property Tax Rollback and Homestead Exemptions are forms of property tax relief. Every residential & agricultural property taxpayer

receives the 10 percent rollback. Individuals 65 years of age and older and the permanently disabled are eligible to receive Homestead Exemptions (reduction in real estate taxes) regardless of their income. Applications are available at the auditor's office. Manufactured homes are now also included in the Homestead program.

The auditor's office also administers the 2.5 percent Property Tax Reduction Law passed in 1979 for residential and agricultural property owners.

## **Special Assessments**

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Special assessments are not part of your real estate tax, but are included as a separate item on the real estate tax bill. These could include such items as ditch assessments, improvement levies such as street paving, curbs, lighting, sidewalks and sewer or water lines. The auditor is required by law to keep an accounting of these special assessments, to place them on the tax duplicate as a separate item and to return the money collected to the village, township or county office, which levied the assessment.

## **Manufactured Homes Taxes**

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Under Ohio law, it is the responsibility of owners of house trailers (manufactured homes) to register their home with the county auditor for tax purposes. Annually, the auditor's office assesses each manufactured home and prepares a tax duplicate. Tax bills are sent to each owner semiannually. The House Trailer Tax is distributed back to local taxing district (townships and schools) in the same manner as real estate tax.

## **General Accounting**

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*Administration and Distribution of Tax Revenues  
Accounting for all County Funds  
Administration of County Payroll*

The county auditor is the chief fiscal officer of Trumbull County. It is his responsibility to account

for over \$554 million received each year by the county and to issue warrants (checks) in payment of all county obligations, including the distribution of tax dollars to Trumbull County itself and to its townships, villages, cities, school districts and library system, as well as other county agencies. The auditor's general accounting department is the watchdog over all county funds and maintains the official records of all receipts, disbursements and fund balances.

It is also the auditor's responsibility to serve as the paymaster for all Trumbull County employees.

The auditor also distributes motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property and trailer taxes.

## **Estate Tax**

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The county auditor acts as an agent for the tax commissioner of Ohio and is responsible for auditing the lock boxes of decedents who resided in Trumbull County.

The monies collected from this source are distributed by law – 20 percent to the State of Ohio and 80 percent to the taxing district (township or village) in which the deceased had resided or owned property.

## **Licensing**

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The auditor's office is the focal point in the county for the issuance of licenses for dogs, kennels, vendors and cigarettes.

Dog licenses comprise the largest number of licenses sold. The annual dog registration is a service designed to benefit the animal, its owner and the community.

Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, of which part is returned from the state for use on the local level.

## **Weights and Measures**

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The auditor is the sealer of weights and measures for the entire county, thus protecting the general public from the possible loss which may occur from faulty measuring devices, such as scales and pumps. He is charged with the responsibility of ensuring that all state laws relating to weights and measures are strictly enforced. One method of enforcement is to perform "spot-checks" on prepackaged items to test the accuracy of the weight of the contents.

## **GIS/Tax Map**

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GIS stands for Geographical Information Systems. GIS allows users to simultaneously view detailed maps and extensive data. GIS is the high-tech equivalent of the map. The Trumbull County Auditor's office has moved the county map information to a GIS system to provide the many benefits of these advanced mapping systems to their county governments. For example, the new sexual predator mapping that coordinates directly with the Trumbull County Sheriff's office.

## **Board Membership**

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**Budget Commission** – The auditor is the permanent secretary of the Budget Commission, which also includes the county treasurer and the prosecutor. It is the responsibility of the commission to annually review the tax budgets of all the taxing districts within the county and to determine that all tax levies are properly authorized. In addition, the commission allocates to local governments and libraries the monies for which they are eligible.

**Board of Revision** – The auditor is the permanent secretary of the Board of Revision, which also includes the county treasurer and the president of the Board of Commissioners. It is the responsibility of the Board of Revision to rule with original jurisdiction on property assessment rolls prior to the issuance of the real estate tax list and duplicate. Property valuation complaints are also reviewed.

**Records Commission** – The auditor is a member of the Records Commission, which is composed of the county recorder, prosecutor,

clerk of courts and a county commissioner. It is this commission's responsibility to review records management programs and applications for records disposal or transfer.

**Automatic Data Processing Board** – The auditor is the chief administrator and permanent secretary of the Automatic Data Processing Board. Board membership also includes the county treasurer, the clerk of courts, a county commissioner, and a recorder, or a representative appointed by each. The Board of County Commissioners having established, by resolution, a county Automatic Data Processing Board, provides that no county office shall purchase, lease, operate or contract for the use of any data processing equipment without prior approval of the board.

Changes in the computer system and planning must be approved by the board to automate various county functions. Improving financial and recordkeeping systems of the county will improve services, reduce costs and provide county officials with modern management tools to better administer the business of government.

*If you have any further questions concerning this information, please do not hesitate to call, visit us personally or go to our website at [www.auditor.co.trumbull.oh.us](http://www.auditor.co.trumbull.oh.us).*

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**Office Hours:**

8:30 a.m. – 4:30 p.m.

Monday - Friday

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## *Trumbull County Auditor's Office*

...understand how it works



***Adrian S. Biviano, Auditor***

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