



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Ohio (OH) Summary Calendar
General Information	General Information
Lien Date:	January 1 (One year in Arrears)
Assessment Notice Date:	Varies by county.
Valuation Methodology:	Income, Cost & Sales Market Data
State websites:	
How often is the reassessment:	Formal Reappraisal every 6 years with Market Updates every 3 years.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	35%
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Construction work in progress is valued based on its hard cost or percentage of completion of hard costs as it existed on lien date.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	No
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No Ad Valorem tax on Personal Property (Phased out as of 2009). The exception to this phase out, who continue to be subject to tax, are telephone companies and interexchange telecommunication companies or entities leasing property to telephone and inter-exchange telecommunication companies.
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A



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Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A
Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due January through March for real property taxes or one-half payment six-months from bill and one-half payment six-months from bill, although installment payments may be made.
Discounts	None
Payment Options	Two Installments - First Due six months from bill; Second Due six months from bill. Timely payments are made one year in arrears. Discount for early payment N/A. Payment plans are available that will stay compound interest and penalties.
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Varies, May through November.
Appeal Deadlines (received or postmarked):	Complaints must be received with the county auditor by March 31.