

# 2024 Collection Year Update

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# Questions from Community



- 2023 Home Reappraisals by the Hamilton County Auditor
- FHSD's May 2023 Combination Levy of 6.9 Mills

### **Presentation Goals**

- Provide details on FHSD's tax revenue and voted levies
- Direct taxpayers to helpful resources to learn more about their individual tax bills

### House Bill 920



HB 920 prevents inflationary adjustments to voted levies. Funds from past levies are not able to adequately keep pace with inflation, rising wages for high performing staff, utilities and maintenance costs.

2024 Collection Year Residential Tax Rate

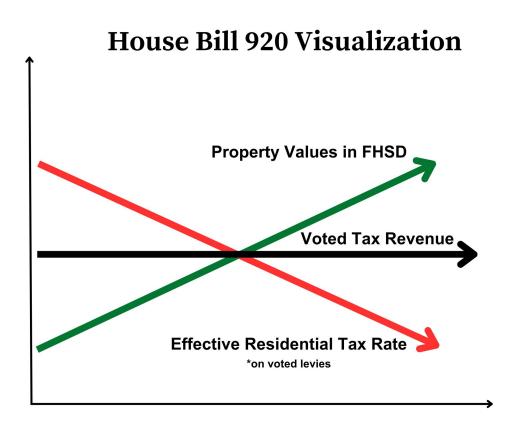
This creates a recurring problem that leads to many school districts across the state asking voters for tax levies every few years in order to maintain normal operations.

### House Bill 920



As home values increase through reappraisals and updates via the Hamilton County Auditor, the tax rate on voted levies is reduced to keep the total revenue to the school district stagnant. Important exceptions are inside millage and new construction.

- Tax Revenue Calculation
  - Taxable Property Value \* Tax Rate =
     Tax Revenues



## HB 920 Exceptions



*Inside Millage:* According to the Ohio Constitution, all local governments combined can levy up to 10 mills without a vote of the people. These are called inside mills because they are inside the 10 mill limitation. FHSD receives 5.33 of these 10 inside mills.

**New Construction:** When new construction is built in the school district, it is counted as a one-time increase in the year it is added to the tax rolls.



### 2023 Home Reappraisals

The Hamilton County Auditor conducted property reappraisals in 2023, to go into effect for the 2024 Collection Year.

- Total Residential Property Value Increase via 2023 Reappraisals
  - Hamilton County: 34.19%
  - Anderson Township: 30.46%
  - Village of Newtown: 26.94%
  - Hamilton County High Lincoln Heights: 115.37%

# Impact of Changing Property Values



The changing assessed value of homes (some going up significantly, some moderately, others down) has an impact on how the county collects taxes.

	Home A Value Increase Below Average	Home B Value Increase Average	Home C Value Increase Above Average		
Previous Value	\$294,000	\$312,850	\$129,950		
New Value	\$334,420	\$413,460	\$204,310		
% Increase	<mark>13.75%</mark>	<mark>32.16%</mark>	<mark>57.22%</mark>		

# Impact of Changing Property Values Forest Hills School District

	Home A Value Increase Below Average	Home B Value Increase Average	Home C Value Increase Above Average	
% Increase	13.75%	32.16%	57.22%	
Expected New Taxes (HamCo Auditor)	\$983.23	\$1,215.57	\$600.69	
Actual Change in Tax Bill	+\$87.44	+\$1,302.29	+\$1,210.90	
Difference	\$895.79 less than expected	\$86.72 more than expected	\$610.21 more than expected	





#### How to Locate

- Property Search Feature
- Value History
- Levy Information (Anticipated New Taxes from Levies -Last Year's Data)
- Payment Detail
- Tax Distribution Information



# Search for Property

- Visit: <a href="https://www.hamiltoncountyauditor.org/">https://www.hamiltoncountyauditor.org/</a>
- Select "Property Search" on the menu on the left side of the screen
- Search for property by owner name, street address and more





1/16/2024



Board of Revision



Departments



#### **BRIGID'S BRIEFINGS**

The County Treasurer has mailed the tax bills. Payment is due to the County Treasurer by February 5th. If you have questions about your tax bill, email county,treasurer@hamilto 4800. If you have questions about your property value, please email Auditor, Kelly@Auditor, Hamilton-Co.org or call 513-946-HOME.

#### MISSION STATEMENT

To perform professionally the statutory duties of County Auditor with integrity, independence, and a spirit of technological innovation while emphasizing of customer service, excellent public information, and efficient use of taxpayer resources with a streamlined, well-trained and appropriately compensated staff.

#### **PUBLIC RECORDS**

Data on our website is public record as defined by Ohio Public Records Law 149.43 of the Ohio Revised Code. We do not sell your data to anyone, nor do we er use of our data for any commercial purpose.

> **Property Search** Dog License Search Departments **Property Sales** Downloads

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#### **Property Search**

#### Step 1: Select a Search Method

What would you like to search by?

Owner ○ Street Address ○ Parcel ID ○ Sales ○ Advanced

#### **Step 2: Enter Search Information**

#### **Owner Criteria**

Owner/Organization/Other Name

Search tips:

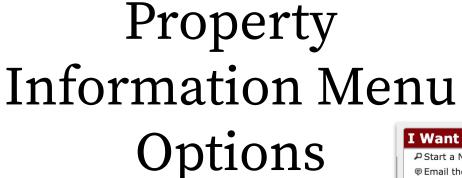
Owner names are entered as they appear on the deed or other legal document presented for transfer. For example, if the deed reads JOSEPH JONES and you search for JOE JONES you may not find the property you are searching.

- 1. For individual names, enter the last name followed by the first name(for example, JONES JO)
- 2. Partial entries are accepted and search results will be returned for all partial matches of the entered search results.

  A specific property can be selected from the search results.

Search

Clear Form

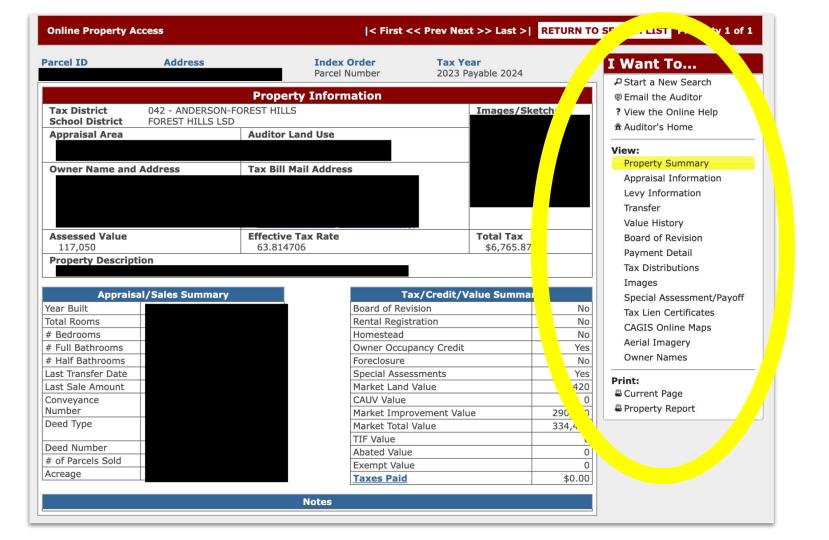




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 Located on the right side of the screen after conducting a property search and selecting a property







# Value History

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- Select "Value History" from the menu on the right side of the screen
- This section allows you to look up past and present property reappraisals
- Provides information about how the value of a particular property has changed over time

**Parcel ID** 

**Address** 

**Index Order** Parcel Number Tax Year

2023 Payable 2024

	Value History											
Tax Year   Assessed Date   Land   Improvements   Total   CAUV   Reason for Change												
2023	7/29/2023	44,420	290,000	334,420	0	120 Reappraisal, Update or Annual Equalization						
2020	3/16/2020	35,540	258,460	294,000	0	120 Reappraisal, Update or Annual Equalization						
2017	11/15/2017	35,540	258,460	294,000	0	120 Reappraisal, Update or Annual Equalization						
2014	9/20/2014	35,460	165,700	201,160	0	120 Reappraisal, Update or Annual Equalization						
2011	9/5/2011	34,760	162,450	197,210	0	120 Reappraisal, Update or Annual Equalization						
2008	9/27/2008	32,140	181,900	214,040	0	120 Reappraisal, Update or Annual Equalization						

#### I Want To...

- Start a New Search
- ? View the Online Help
- ♠ Auditor's Home

#### View:

**Property Summary** Appraisal Information

Levy Information

Transfer

Value History

# Levy Information



- Select "Levy Information" from the menu on the right side of the screen
- This provides data from the Hamilton County Auditor related to the anticipated cost of new taxes from voted levies
- IMPORTANT NOTE: This indicates estimates that were calculated in 2023 prior to the property reappraisals. It is likely that the actual cost will be different due to the significant change in overall property value.

Mills

5.40

1.50

Levy Type

Additional

Additional

**Current Annual** 

Tax

\$0.00

\$0.00

**Online Property Access** 

Forest Hills LSD - Current Expense

Forest Hills LSD - Permanent Improvement

Levy

#### I Want To...

- Start a New Search
- Email the Auditor
- ♠ Auditor's Home

Transfer

|< First << Prev Next >> Last >| RETURN TO SEARCH LIST Property 1 of 1

Note

A, B

A, B

**Estimated Annual** 

Tax

\$632.07

\$175.58

**Property Summary** Appraisal Information

#### Levy Information

Value History Board of Revision

Payment Detail



# Payment Detail

- ENGAGE EMPOWER EXCE
  - Select "Payment Detail" from the menu on the right side of the screen
  - This section allows you to look up detailed information on current and past tax payments
  - Note the "Total Owed" section in BOLD
  - This section also provides details on the Effective Tax Rate and Total Taxable Value

#### **Online Property Access**

#### |< First << Prev Next >> Last >| RETURN TO

Parcel ID

Current Owner(s)

**Index Order** Parcel Number Tax Year

2023 Payable 2024

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JILL A.	SCHILLER, TREASURER
	Hamilton County Treasurer
100	138 E. Court Street, Room 402
	Cincinnati, Ohio 45202
Tax District:	042 - ANDERSON-FOREST HILLS

Address

Tax Overview	
Tax Lien Pending	No
Tax Lien Sold	No
Full Rate	128.320000
Effective Rate	63.814706
Non Business Credit	0.068977
Owner Occupancy Credit	0.017244
Certified Delinquent Year	
Delinquent Payment Plan	No
TOP (Treasurer Optional	\$0.00

	Tax	Bill	Mail	Address	
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Taxable Value								
Land	15,550							
Improvements	101,500							
Total	117,050							

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Payment)	
Note: May represent multiple	
parcels	

Current Year Tax Detail											
	Prior Delinquent	Adj. Delinquent	1st Half	Adj. 1st Half	2nd Half	Adj. 2nd Half					
Real Estate			\$7,509.93		\$7,509.93						
Credit			\$3,775.17		\$3,775.17						
Subtotal			\$3,734.76		\$3,734.76						
Non Business Credit			\$257.61		\$257.61						
<b>Owner Occupancy Credit</b>			\$64.40		\$64.40						
Homestead			\$0.00		\$0.00						
Sales CR			\$37.38		\$37.38						
Subtotal	\$0.00	\$0.00	\$3,375.37	\$0.00	\$3,375.37	\$0.00					
Interest/Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Real Estate Paid	\$0.00		\$0.00		\$0.00						
Real Estate Owed	\$0.00		\$3,375.37		\$3,375.37						
Special Assess Paid	\$0.00		\$0.00		\$0.00						
Special Assess Owed	\$0.00		\$15.13		\$0.00						
Total Due	\$0.00		\$3,390.50		\$3,375.37						
Total Paid	\$0.00		\$0.00		\$0.00						
Unpaid Delq Contract	\$0.00		\$0.00		\$0.00						
Total Owed	\$0.00		\$3,390.50		\$6,765.87						

### Top of Page



### Bottom of Page



S	Special Assessment Detail for 13-998 PUBLIC WORKS SERVICE FEE											
	Prior		1st Half	Adj. 1st Half	2nd Half	Adj. 2nd Half						
	Delinquent	Delinquent										
Charge	\$0.00	\$0.00	\$7.00	\$0.00	\$0.00	\$0.00						
Interest/Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
Paid	\$0.00		\$0.00		\$0.00							
Owed	\$0.00		\$7.00		\$0.00							

		Special A	pecial Assessment Detail for 13-999 STORM WATER					
		Prior	Adj.	1st Half	Adj. 1st Half	2nd Half	Adj. 2nd Half	
		Delinquent	Delinquent					
	Charge	\$0.00	\$0.00	\$8.13	\$0.00	\$0.00	\$0.00	
	Interest/Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Paid	\$0.00		\$0.00		\$0.00		
Ш	Owed	\$0.00		\$8.13		\$0.00		

	Payment Information for Current And Prior Year					
Date	Half	Prior	1st Half	2nd Half	Surplus	
6/6/2023	2 - 2022	\$0.00	\$0.00	\$3,331.65	\$0.00	
1/17/2023	1 - 2022	\$0.00	\$3,346.78	\$0.00	\$0.00	
6/7/2022	2 - 2021	\$0.00	\$0.00	\$3,252.58	\$0.00	
1/12/2022	1 - 2021	\$0.00	\$3,267.71	\$0.00	\$0.00	
6/7/2021	2 - 2020	\$0.00	\$0.00	\$3,290.19	\$0.00	
1/21/2021	1 - 2020	\$0.00	\$3,305.32	\$0.00	\$0.00	
7/7/2020	2 - 2019	\$0.00	\$0.00	\$3,623.72	\$0.00	
1/10/2020	1 - 2019	\$0.00	\$3,638.85	\$0.00	\$0.00	
5/21/2019	2 - 2018	\$0.00	\$0.00	\$3,393.91	\$0.00	
1/10/2019	1 - 2018	\$0.00	\$3,409.04	\$0.00	\$0.00	

Information believed accurate but not guaranteed. Treasurer disclaims liability for any errors or omissions

Contact the County Treasurer with your tax bill questions at county.treasurer@hamilton-co.org or 513-946-4800

### Tax Distributions



- Select "Tax Distributions" from the menu on the right side of the screen
- This provides information on the current Tax Rate, Tax Calculations, Half Year Tax Distributions and a graph that illustrates what percentage of property taxes go to different entities.
  - Anderson Township: 56.9% of property taxes go to FHSD.
  - Village of Newtown: 58.8% of property taxes go to FHSD.

Parcel ID

**Address** 

**Index Order** Parcel Number Tax Year 2023 Payable 2024

#### **Tax Distribution Information**

Market Value		Assessed Value (35%)		Tax Rate Information	
Land	44,420	Land	15,550	Full Tax Rate (mills)	128.320000
Building	290,000	Building	101,500	Reduction Factor	0.502691
Total	334,420	Total	117,050	Effective Tax Rate (mills)	63.814706
				Non Business Credit	0.068977
			Owner Occupancy Credit	0.017244	

To estimate taxes based on a different market value, enter the market value here:

#### Calculate

Tax Calculations	5	Half Year Tax Distributions		
Gross Real Estate Tax	\$15,019.86	School District	\$1,941.46	
- Reduction Amount	\$7,550.34	Township	\$592.24	
- Non Business Credit	\$515.22	City/Village	\$0.00	
- Owner Occupancy Credit	\$128.80	Joint Vocational School	\$102.42	
- Homestead	\$0.00	County General Fund	\$115.74	
Half Year Real Taxes	\$3,412.75	Public Library	\$71.42	
- Sales Tax Credit	\$37.38	Family Service/Treatment	\$11.07	
+ Current Assessment	\$15.13	HLTH/Hospital Care-Indigent	\$55.53	
+ Delinquent Assessment	\$0.00	Mental Health Levy	\$70.35	
+ Delinquent Real Estate	\$0.00	Developmental Disabilities	\$128.51	
Semi Annual Net	\$3,390.50	Park District	\$125.15	
	,	Crime Information Center	\$5.42	
		Children Services	\$137.91	
		Senior Services	\$44.02	
		Zoological Park	\$11.51	

This shows the most recent tax bill calculation which normally occurs in early December and May. However, adjustments or corrections may have been applied to the tax bill after the initial tax calculation. Go to the Payment Detail tab to view any corrections or adjustments occurring after the initial tax calculation.

#### I Want To...

- PStart a New Search
- Email the Auditor
- ? View the Online Help
- **★** Auditor's Home

#### View:

**Property Summary** Appraisal Information

Levy Information

Transfer Value History

Board of Revision Payment Detail

#### Tax Distributions

**Images** 

Special Assessment/Payoff Tax Lien Certificates

CAGIS Online Maps Aerial Imagery

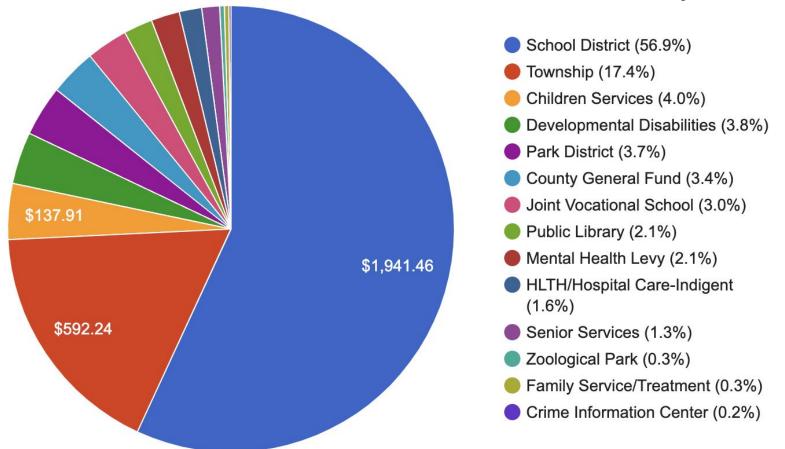
#### Print:

Current Page

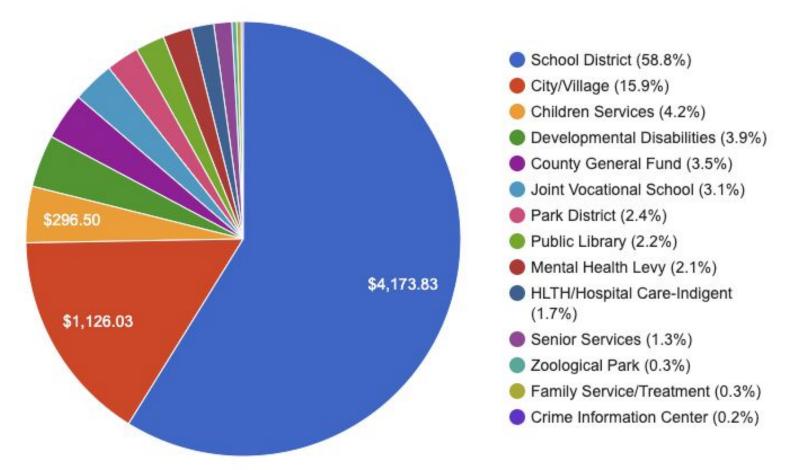
Owner Names

Property Report

### Tax Distributions - Anderson Township



### Tax Distributions - Village of Newtown





Questions?

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