

# Jennifer S. Hunter CPA

## Madison County Auditor



1 North Main Street  
PO Box 47  
London, OH 43140-0047  
Telephone: (740) 852-9717  
Fax: (740) 852-5752  
**Email: [auditor@co.madison.oh.us](mailto:auditor@co.madison.oh.us)**

### **The Process of Property Assessment**

#### *Rules, Regulation and Responsibility - the role of your County Auditor*

Jennifer S Hunter CPA, Madison County Auditor is announcing the beginning of the sexennial revaluation process for tax year 2020. The Ohio Constitution and the Ohio Revised Code govern real property assessment and equity in Ohio. The goal of the County Auditor is to ensure that property information is correct and that each property is assessed in a fair and uniform manner. Ohio law requires revaluations every six years (sexennial) with updates every three years (triennial updates). The last update occurred with the Triennial update in 2014. Triennial updates are not appraisals, instead values are determined based on a comparison of the Auditor's current value with verified sales that occurred in the three years since the last appraisal and the indicated percentage change is then applied to all properties in a neighborhood.

As part of the sexennial reappraisal, mailers will be sent out for each parcel of real property in the county. Owners are requested to verify that information on the mailer is correct, then sign and return to the auditor's office. If a mailer is not returned, the state registered appraisal firm will physically visit the property in the county to update property characteristics. The staff attempts to make contact with the property owner to discuss the property characteristics. If contact cannot be made, survey cards are then left for property owners to complete and send in. This is to ensure that the Auditor's office has the most current and correct information prior to setting the value for each property. In addition, photography teams from the appraisal firm will be visiting throughout the county to photograph each parcel of real property. Each team will drive a marked car and carry photo identification.

The second part of the sexennial reappraisal process includes appraisal staff looking at sales in each neighborhood to assist in determining fair market values. Ohio law declares, and our courts have determined, that fair market value is the gauge each county should use when valuing property.

Once the values are set, they will not change for the next three years unless some type of change was made to the property. This includes any additions made to the property or demolitions.

The value is one of two components that make up your tax bill. Once the value is finalized, it is used as part of a calculation with the tax rate in your jurisdiction. The tax rates are set by the voters upon the request of taxing authorities, such as school districts, townships, villages and city councils.

Our office is available to answer any questions you may have regarding this process. We welcome your participation in this process by assisting us in collecting accurate data. Please call (740) 852-9717, visit our office located at 1 N Main St., London, OH or go to our web site at [www.co.madison.oh.us](http://www.co.madison.oh.us).