



STATEHOUSE REPORT

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Department of Taxation rebalances property value reappraisal schedule

Yesterday, the Department of Taxation announced that it was realigning the property tax reappraisal and update schedule to better balance the three rotating groups. Fifteen counties are having an upcoming reappraisal delayed by one year to reassign them to a different group, and Lucas County is having its next reappraisal moved up to 2028.

Any change to the reappraisal groups must occur at least two years before the change takes effect, so the changes are not immediate.

New Reappraisal Schedule

Only counties that are changing are listed.

2028 Reappraisal

- Lucas County

2030 Reappraisal

- Clinton
- Delaware
- Franklin
- Geauga
- Hamilton
- Jackson
- Mahoning
- Mercer
- Morrow
- Pike

2031 Reappraisal

- Crawford
- Cuyahoga
- Lake
- Muskingum
- Stark

CCAO is gathering more information about how this change will interact with the recently-enacted House Bill 335 (which caps inside millage growth upon reappraisals and updates to inflation over the prior three years) and other effects the change may have.

Realigning the reappraisal schedule to make more balanced groupings was a recommendation of the Governor's Property Tax Work Group. Since the reappraisal schedule is set administratively, it doesn't require legislative action.

Legislative Activity

Introduction of Bills

The following bill(s) that may be of interest to counties were introduced this week:

- [House Bill 640](#) (Representative Justin Pizzuli): To make changes to the law governing household sewage treatment systems.
- [House Bill 646](#) (Representatives Gary Click and Kellie Deeter): To create the Data Center Study Commission, and to declare an emergency.
- [House Bill 647](#) (Representatives Phil Plummer and Tom Young): To revise the law governing the publicly funded child care program, modify an appropriation for the Child Care Cred Program, and to make an appropriation for a data analytics project.