

Fair & Equitable: The Valuation of Lorain County

Lorain County Auditor

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Agenda

January 20, 2023

- Welcome
- Overview of Lorain County Real Estate
 - 2022 Real Estate Taxes
 - Board of Revision
 - Questions

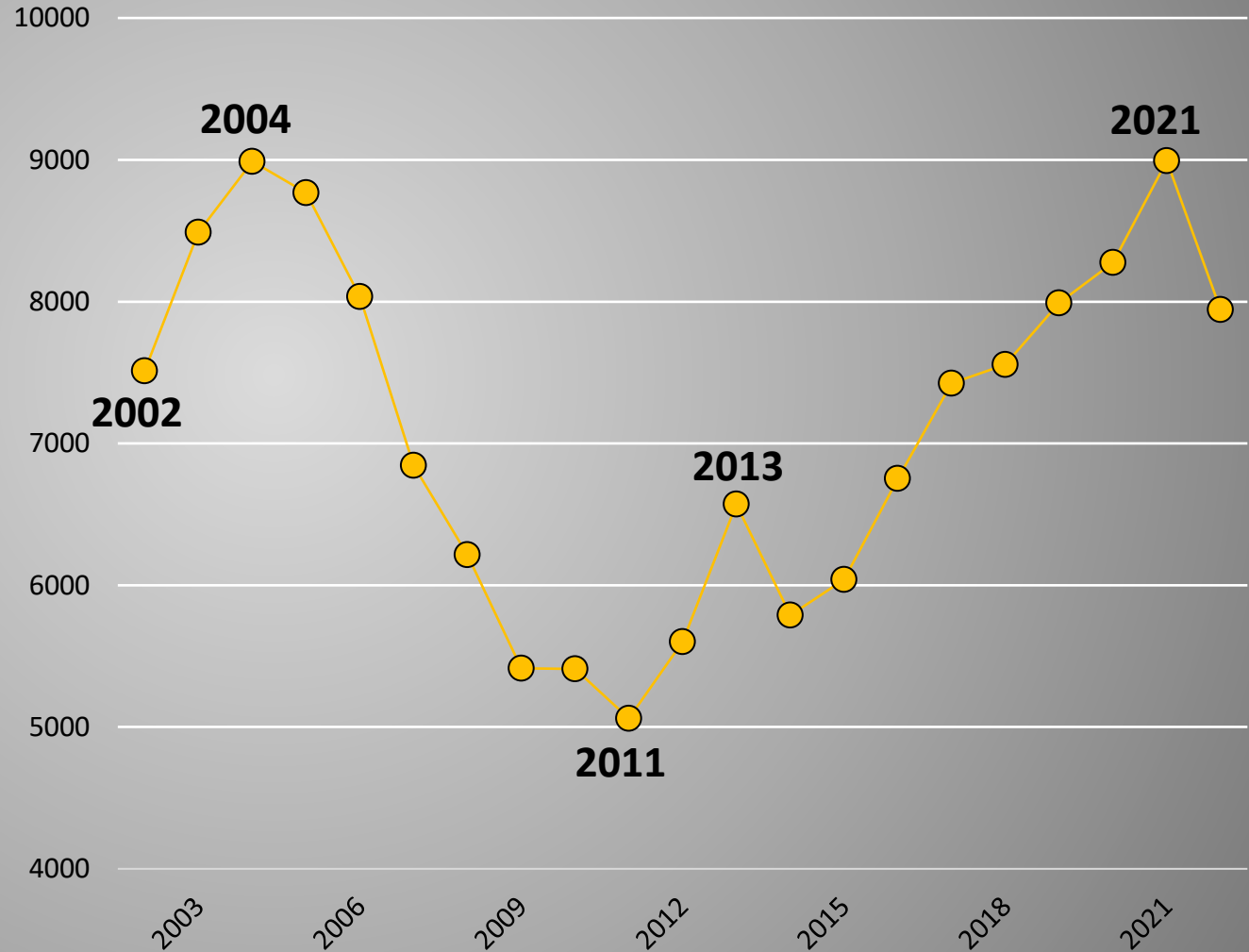
Annual Conveyances

2002 – 2022

Valid sales only:

- No sheriff sales
- All 'arms-length' transactions between willing parties

Conveyances (Sales)

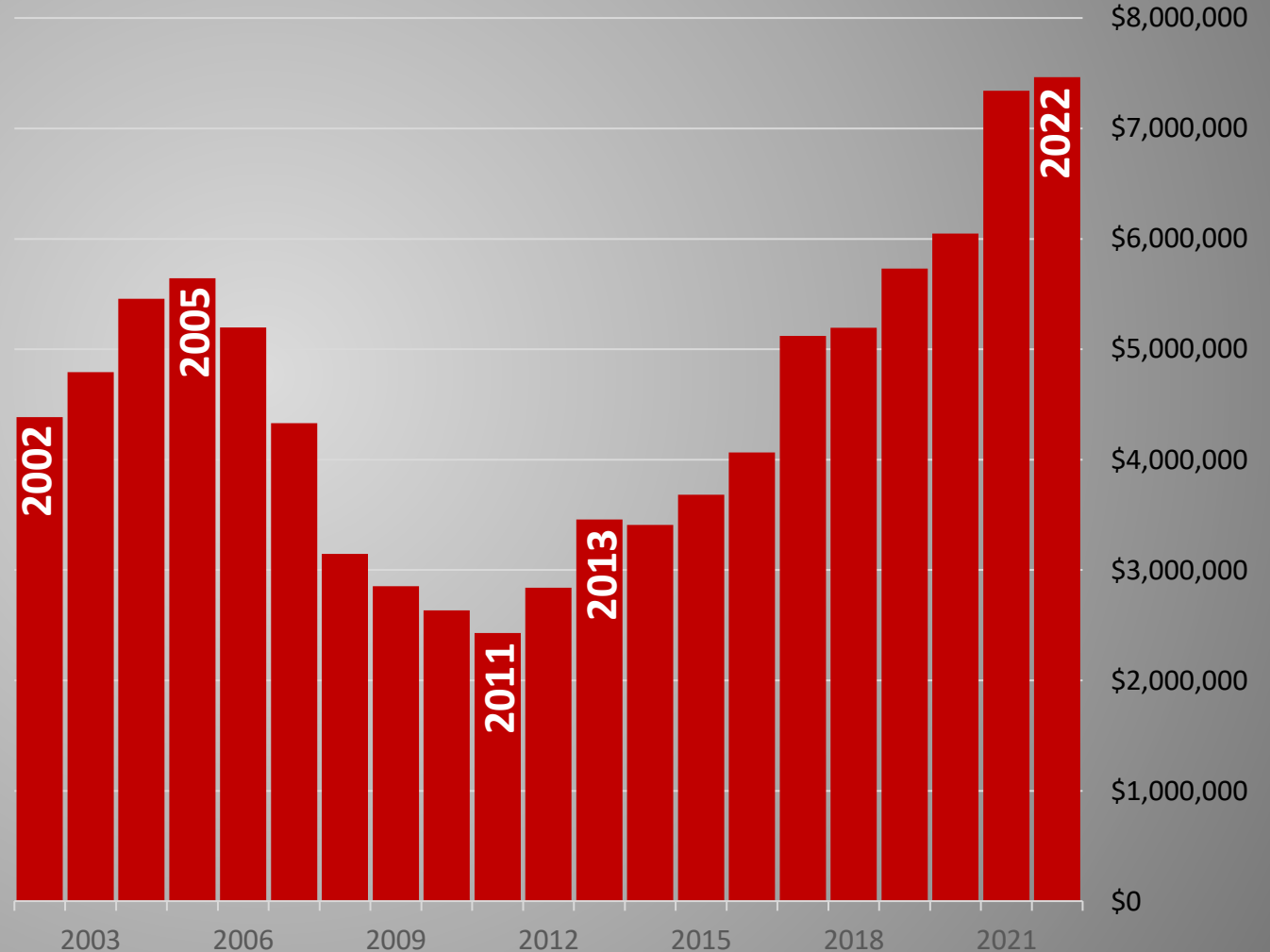


Annual Conveyance Fees Collected 2002 – 2022

Valid sales only:

- No sheriff sales
- All 'arms-length' transactions between willing parties

Conveyance Fees (\$)

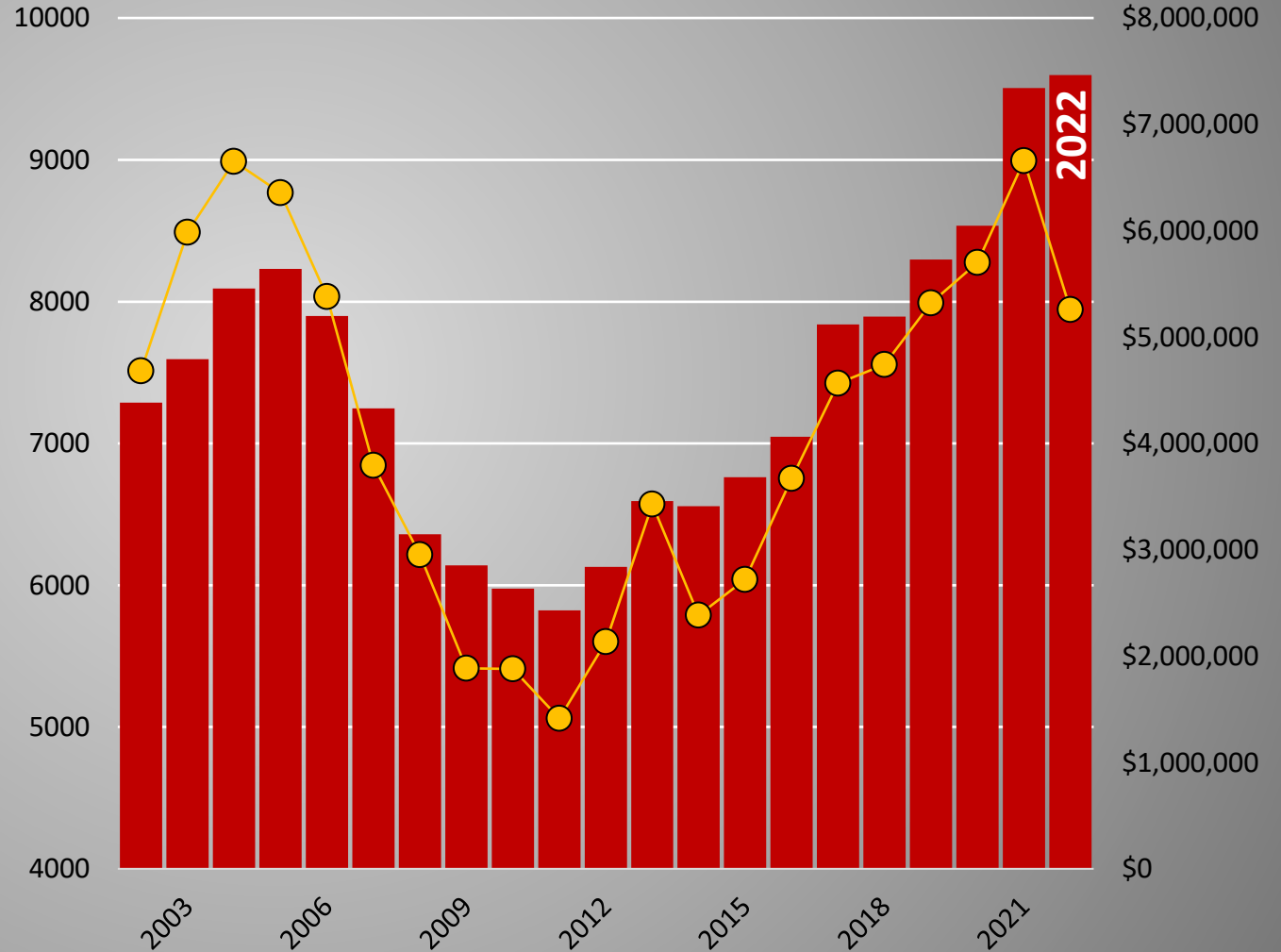


Annual Conveyances and Fees 2002 – 2022

Valid sales only:

- No sheriff sales
- All 'arms-length' transactions between willing parties

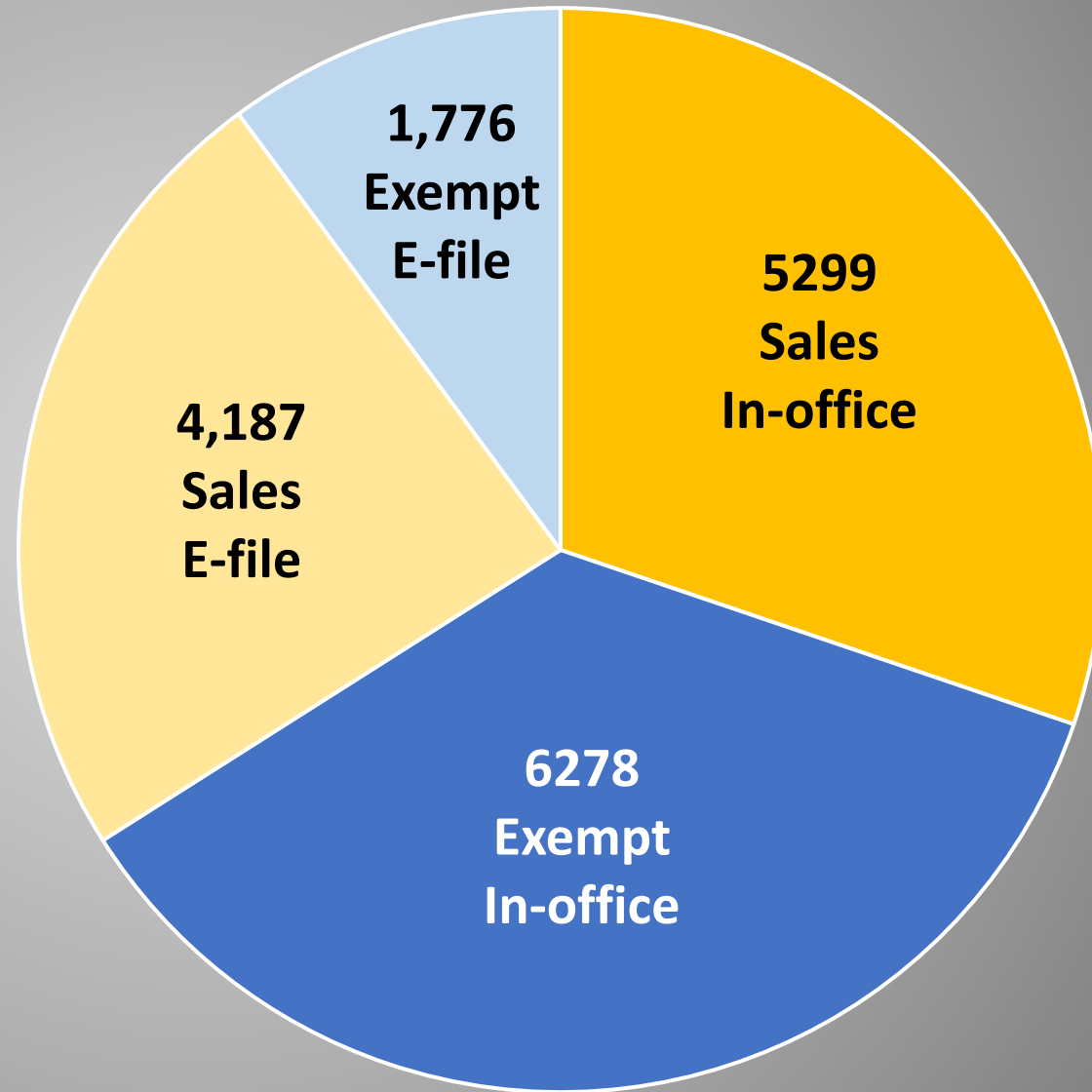
Conveyances & Fees (\$)



2022 Real Estate Transfers:

66% in office
34% e-file

17,540 Parcels Transferred in 2022



What is a Sales Ratio?

$$\text{Sales Ratio} = \frac{\text{Fair Market Value}}{\text{Sale Price}} \times 100$$

Example:

County Value: \$95,000

Sale price: \$100,000

Sales Ratio: **95%**

2018 – 2022

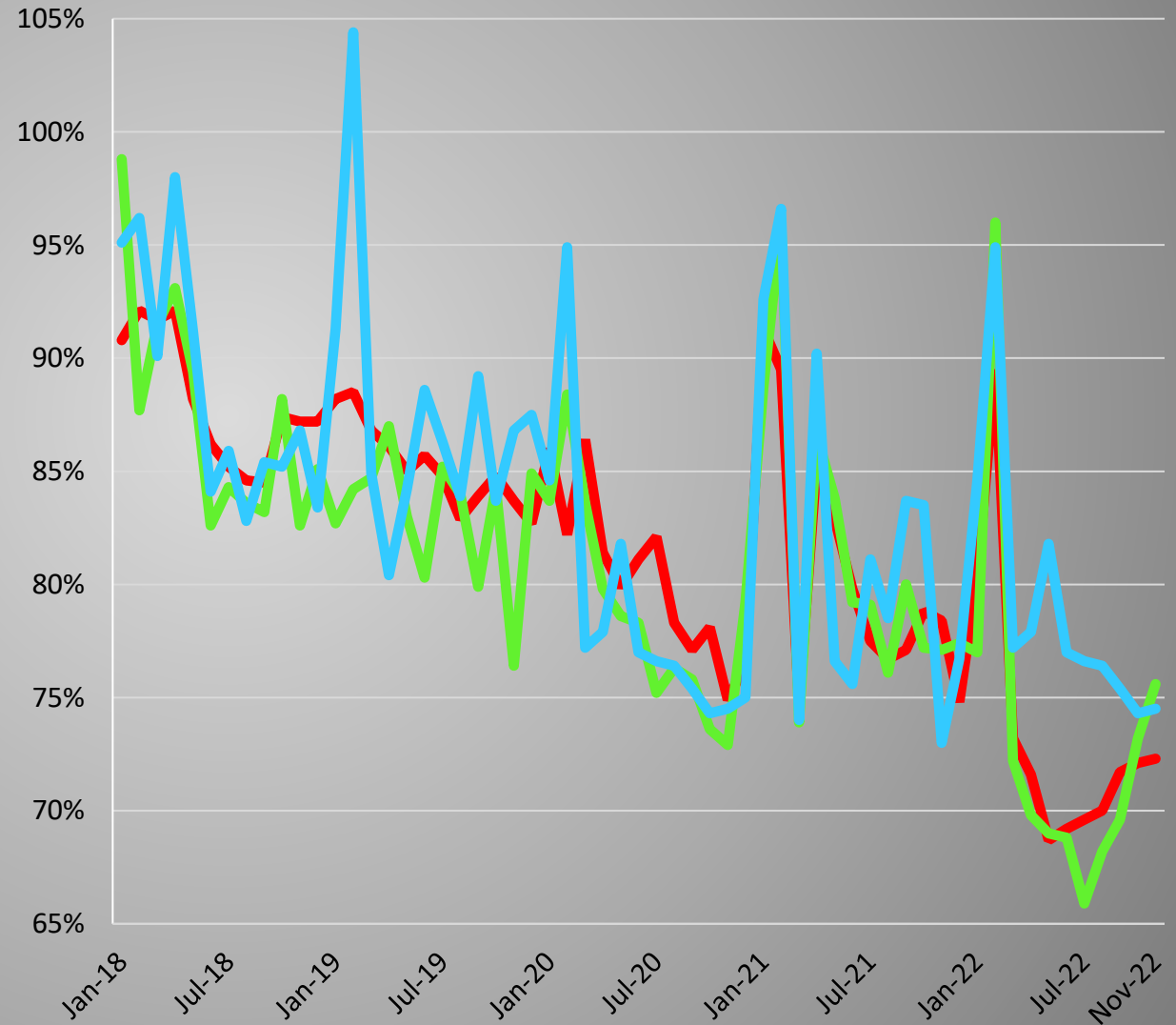
Sales Ratios

1/1/2018 –

11/30/2022






County Value as percentage of Sale Price

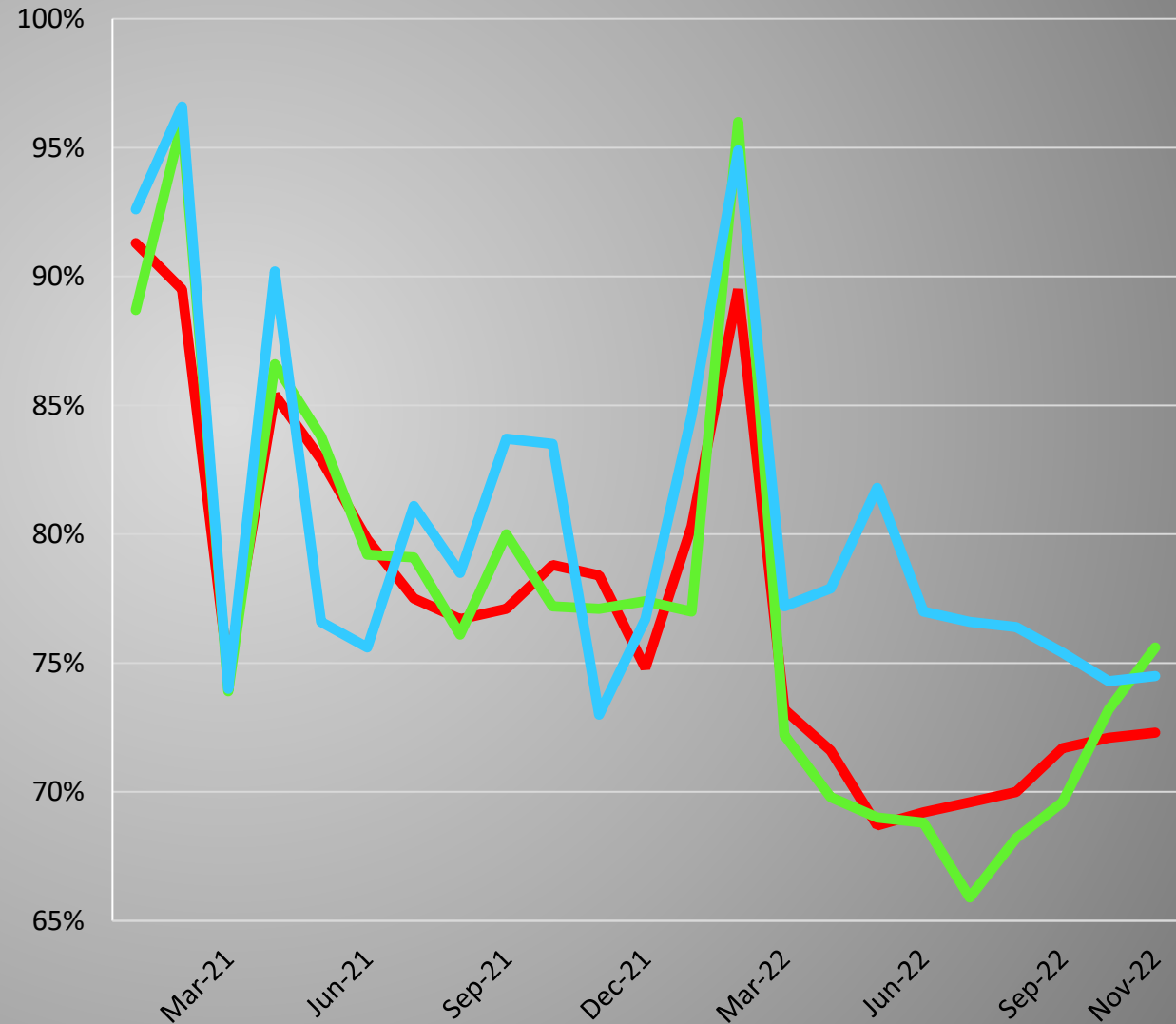


2021-2022 Sales Ratios

1/1/2021 –
11/30/2022

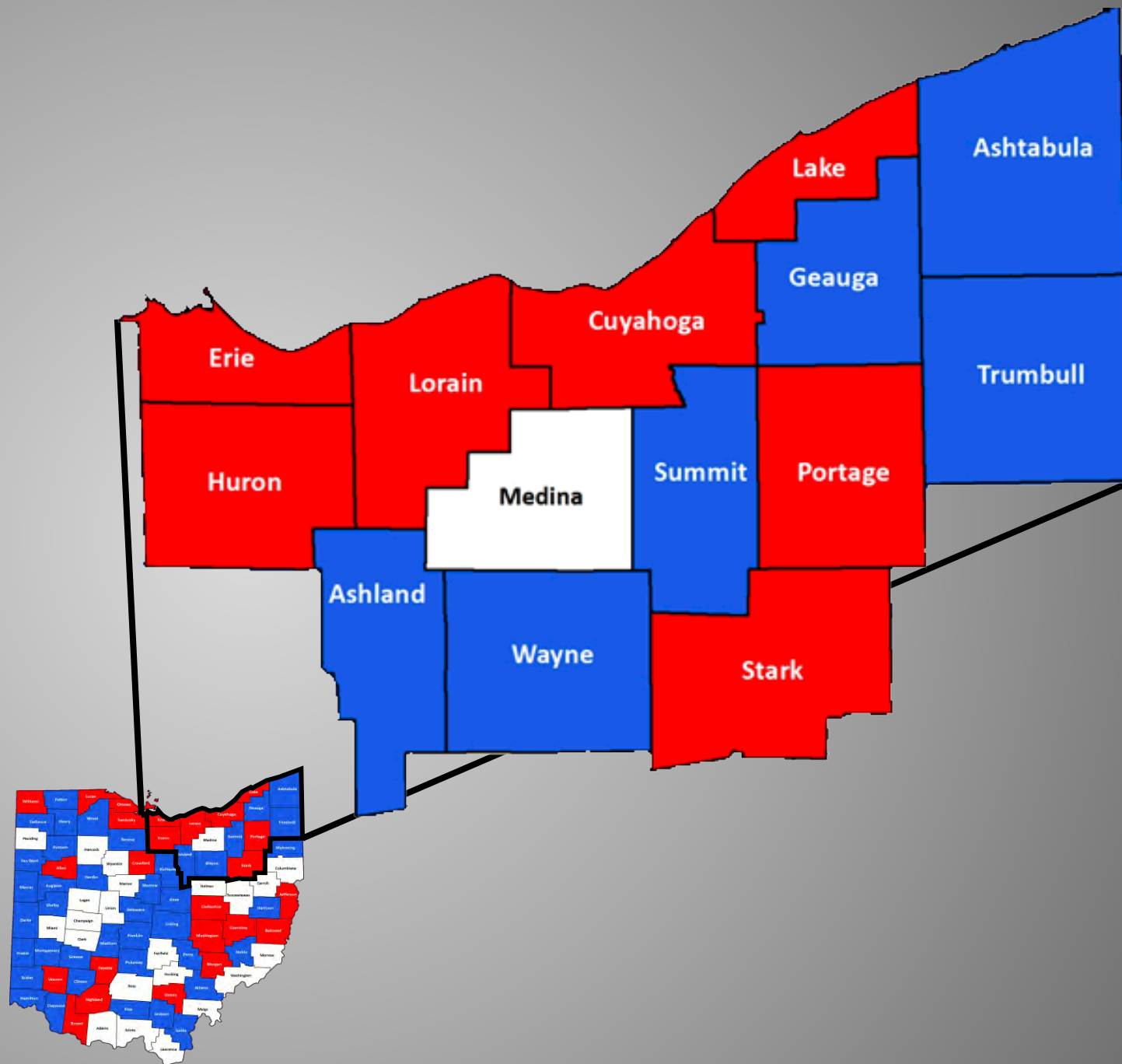
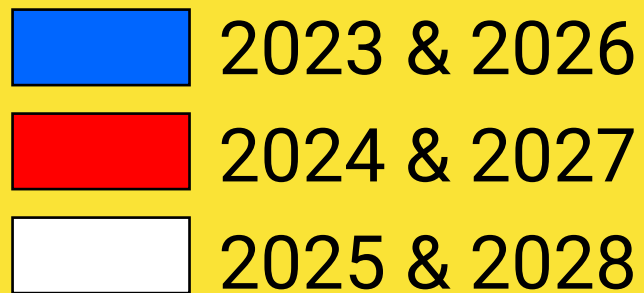
-  Cities (avg. 73.48%)
-  Villages (avg. 79.14%)
-  Townships (avg. 73.21%)

County Value as percentage of Sale Price



Ohio Counties Reappraisal and Triennial Update Cycles:

2023 - 2028



Lorain County

Countywide Rate Changes & Effective Rate Changes

Levy	Change	Effective Change
Developmentally Disabled	+ 0.28 mills (per resolution)	+0.209436 mills
Childrens Services	- 0.15 mills (per resolution)	-0.114759 mills
Tuberculosis Clinic Renewal w/decrease	- .005 mills (voted)	-0.00395 mills

Countywide Res/Ag effective increase: 0.090727 mills

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 1) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	50.615749	\$1,574.53

Value Change:
-0.65%

Net Millage Change:
0.033954

2022/2023

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	50.649703	\$1,575.17

Change in Yearly Taxes: **\$0.64**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.200 Mills
- School Bonds: +0.010 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 2) Elyria Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	62.492335	\$1,947.15

Value Change:
0.05%

Net Millage Change:
-0.145214

2022/2023

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	62.347121	\$1,942.38

Change in Yearly Taxes: **(\$4.77)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 3) Oberlin Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	54.395759	\$1,699.28

Value Change:
8.38%

Net Millage Change:
0.056866

2022/2023

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	54.452625	\$1,700.67

Change in Yearly Taxes: **\$1.39**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 4) Amherst Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	53.646616	\$1,661.09

Value Change:
0.97%

Net Millage Change:
-0.118840

2022/2023

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	53.527776	\$1,656.88

Change in Yearly Taxes: **(\$4.21)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst (District 6) Firelands Local Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	49.064652	\$1,525.20

Value Change:
0.09%

Net Millage Change:
0.035183

2022/2023

Market	Assessed	Eff. Rate	Taxes*
\$100,000	\$35,000	49.099835	\$1,525.75

Change in Yearly Taxes: **\$0.55**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Amherst (District 7) Amherst Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.095519	\$1,611.76

Value Change:
1.72%

Net Millage Change:
-0.117611

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.977908	\$1,607.59

Change in Yearly Taxes: **(\$4.17)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

South Amherst (District 8) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.067843	\$1,592.10

Value Change:
0.54%

Net Millage Change:
0.037187

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.105030	\$1,592.71

Change in Yearly Taxes: **\$0.61**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.027 Mills
- School Emergency: -0.050 Mills
- School Bonds: -0.080 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Avon (District 10) Avon Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.287083	\$1,921.84

Value Change:
1.61%

Net Millage Change:
-0.099162

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.187921	\$1,917.90

Change in Yearly Taxes: **(\$3.94)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: +0.205 Mills
- School Bonds: -0.100 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Avon Lake (District 11) Avon Lake Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	59.772190	\$1,838.15

Value Change:
1.22%

Net Millage Change:
0.152683

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	59.924873	\$1,842.30

Change in Yearly Taxes: **\$4.15**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Brighton Twp. (District 12) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.730786	\$1,605.07

Value Change:
1.48%

Net Millage Change:
-0.030365

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.700421	\$1,603.61

Change in Yearly Taxes: **(\$1.46)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Brownhelm Twp. (District 13) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.164962	\$1,566.06

Value Change:
2.94%

Net Millage Change:
0.039972

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.204934	\$1,566.76

Change in Yearly Taxes: **\$0.70**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.070 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Brownhelm Twp. (District 14) Vermilion Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.474951	\$1,566.75

Value Change:
9.24%

Net Millage Change:
-0.033537

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.441414	\$1,565.18

Change in Yearly Taxes: **(\$1.58)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Vermilion (District 15) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.269789	\$1,809.03

Value Change:
0.53%

Net Millage Change:
0.025352

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.295141	\$1,809.25

Change in Yearly Taxes: **\$0.22**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.070 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Vermilion (District 16)
Vermilion Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.579778	\$1,809.73
Value Change: 2.05%			Net Millage Change: -0.048157
2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.531621	\$1,807.67

Change in Yearly Taxes: (\$2.06)

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 17) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.926934	\$1,618.72

Value Change:
0%

Net Millage Change:
0.036105

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.963039	\$1,619.29

Change in Yearly Taxes: **\$0.57**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Camden Twp. (District 19) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.451789	\$1,632.90

Value Change:
-0.66%

Net Millage Change:
0.040221

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.492010	\$1,633.61

Change in Yearly Taxes: **\$0.71**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Kipton (District 20) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	57.590444	\$1,790.27

Value Change:
-0.55%

Net Millage Change:
0.060401

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	57.650845	\$1,791.60

Change in Yearly Taxes: **\$1.33**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 21)
Keystone Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.005051	\$1,678.26
Value Change: 1.53%			Net Millage Change: -0.007349
2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.997702	\$1,677.48

Change in Yearly Taxes: (\$0.78)

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 22) Midview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.982908	\$1,702.31

Value Change:
0.67%

Net Millage Change:
-0.148214

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.834694	\$1,697.24

Change in Yearly Taxes: **(\$5.07)**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills
- School Bonds: +0.010 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 23)
Elyria Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	63.651879	\$1,991.66
Value Change: 0.37%			Net Millage Change: -0.142561
2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	63.509318	\$1,986.98

Change in Yearly Taxes: (\$4.68)

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 24) Oberlin Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.555303	\$1,743.79

Value Change:
1.86%

Net Millage Change:
0.059519

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.614822	\$1,745.26

Change in Yearly Taxes: **\$1.47**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.174 Mills
- School Bonds: -0.070 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 25) Columbia Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.506474	\$1,699.41

Value Change:
6.52%

Net Millage Change:
-0.539189

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.967285	\$1,682.02

Change in Yearly Taxes: **(\$17.39)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 26) Olmsted Falls Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	71.869425	\$2,262.77

Value Change:
0.73%

Net Millage Change:
-0.009590

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	71.859835	\$2,261.88

Change in Yearly Taxes: **\$(0.89)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- **School Bonds:** **-0.300 Mills**

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 27) Strongsville Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	60.419867	\$1,886.75

Value Change:
-0.19%

Net Millage Change:
-0.305250

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	60.114617	\$1876.81

Change in Yearly Taxes: **(\$9.94)**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Eaton Twp. (District 28)
Midview Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.485550	\$1,645.62

Value Change:
5.82%

Net Millage Change:
-0.159881

2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.325669	\$1,640.20

Change in Yearly Taxes: (\$5.42)

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.174 Mills
- School Bonds: -0.070 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Eaton Twp. (District 29) Columbia Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.573831	\$1,636.15

Value Change:
0.08%

Net Millage Change:
-0.492007

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.081824	\$1,620.27

Change in Yearly Taxes: **(\$15.88)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria (District 30) Midview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.945550	\$1,690.33

Value Increase:
0%

Net Millage Change:
-0.159881

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.785669	\$1,684.91

Change in Yearly Taxes: **(\$5.42)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills
- School Bonds: +0.010 Mills
- Twp Repl. Fire/EMS: +1.428438 Mills
- Twp Addl Fire/EMS: +2.499562 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria Twp. (District 31) Elyria Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	65.325028	\$2,052.06

Value Change:
0.25%

Net Millage Change:
3.786620

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	69.111648	\$2,184.90

Change in Yearly Taxes: **\$132.84**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills
- Twp Repl. Fire/EMS: +1.428438 Mills
- Twp Addl Fire/EMS: +2.499562 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria Twp. (District 32) Keystone Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.678200	\$1,738.67

Value Change:
0%

Net Millage Change:
3.921832

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.600032	\$1,875.40

Change in Yearly Taxes: **\$136.74**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills
- School Bonds: +0.010 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria (District 33) Elyria Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.174516	\$1,904.96

Value Change:
0.49%

Net Millage Change:
-0.141380

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.033136	\$1,900.31

Change in Yearly Taxes: **(\$4.65)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria (District 34) Midview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.505545	\$1,615.61

Value Change:
12.86%

Net Millage Change:
-0.147033

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.358512	\$1,610.58

Change in Yearly Taxes: **(\$5.03)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Grafton Twp. (District 35) Midview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.132821	\$1,696.06

Value Change:
1.52%

Net Millage Change:
-0.151877

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	54.980944	\$1,690.89

Change in Yearly Taxes: **\$(\$5.17)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Grafton Village (District 36) Midview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.065545	\$1,632.76

Value Change:
2.02%

Net Millage Change:
-0.147033

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.918512	\$1,627.73

Change in Yearly Taxes: **(\$5.03)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Henrietta Twp. (District 37) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.072046	\$1,620.96

Value Change:
0.40%

Net Millage Change:
0.035638

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.107684	\$1,621.52

Change in Yearly Taxes: **\$0.56**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.700 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Wellington Village (District 38) Black River Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.544445	\$1,635.53

Value Change:
0%

Net Millage Change:
-0.737788

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.806657	\$1,611.98

Change in Yearly Taxes: **(\$23.55)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.700 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Huntington Twp. (District 39) Black River Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.544445	\$1,635.53

Value Change:
0.50%

Net Millage Change:
-0.737788

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.806657	\$1,611.98

Change in Yearly Taxes: **(\$23.55)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lagrange Twp. (District 40) Keystone Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.015351	\$1,680.77

Value Change:
0.92%

Net Millage Change:
-0.007421

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.007930	\$1,679.99

Change in Yearly Taxes: **(\$0.78)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lagrange Village (District 41) Keystone Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.431127	\$1,765.02

Value Change:
1.02%

Net Millage Change:
-0.007521

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.423606	\$1,764.23

Change in Yearly Taxes: **(\$0.79)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.030 Mills
- School Bonds: -0.030 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 42) Lorain Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	57.690430	\$1,786.67

Value Change:
0.28%

Net Millage Change:
0.019297

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	57.709727	\$1,786.74

Change in Yearly Taxes: **\$0.07**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 43) Amherst Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.457801	\$1,659.34

Value Change:
1.00%

Net Millage Change:
-0.116689

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.341112	\$1,655.20

Change in Yearly Taxes: **(\$4.14)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.070 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 44) Vermilion Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.936923	\$1,610.23

Value Change:
5.13%

Net Millage Change:
-0.037404

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.899519	\$1,608.52

Change in Yearly Taxes: **(\$1.71)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: +0.070 Mills
- School Emergency Exp: -2.740 Mills
- School Bonds: -0.090 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 45) Clearview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	56.072234	\$1,730.70

Value Change:
0.43%

Net Millage Change:
-2.698176

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.374058	\$1,647.54

Change in Yearly Taxes: **(\$83.16)**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Penfield Twp. (District 46)
Keystone Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.018447	\$1,740.58
Value Change: 0.80%			Net Millage Change: -0.009935
2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.008512	\$1,739.71

Change in Yearly Taxes: (\$0.87)

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 47)

Keystone Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.273685	\$1,686.26

Value Change:
0.11%

Net Millage Change:
-0.007530

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	53.266155	\$1,685.47

Change in Yearly Taxes: **(\$0.79)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 48) Oberlin Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.823937	\$1,751.78

Value Change:
0%

Net Millage Change:
0.059338

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	55.883275	\$1,753.24

Change in Yearly Taxes: **\$1.46**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 49) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.347553	\$1,500.57

Value Change:
0.53%

Net Millage Change:
-0.028410

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.319143	\$1,499.17

Change in Yearly Taxes: **(\$1.40)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.057 Mills
- School Bond: -0.090 Mills
- City Bonds: -0.065 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

North Ridgeville (District 50) North Ridgeville Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.534633	\$1,822.39

Value Change:
4.01%

Net Millage Change:
-0.186625

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.348008	\$1,815.46

Change in Yearly Taxes: **(\$6.93)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 51) New London Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	44.454571	\$1,377.69

Value Change:
1.24%

Net Millage Change:
0.042924

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	44.497495	\$1,378.45

Change in Yearly Taxes: **\$0.76**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 52) Mapleton Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	45.352004	\$1,403.94

Value Change:
0.08%

Net Millage Change:
-0.018570

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	45.333434	\$1,402.57

Change in Yearly Taxes: **(\$1.37)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bond: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 53) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.657589	\$1,500.36

Value Change:
0.04%

Net Millage Change:
-0.029522

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.628067	\$1,498.93

Change in Yearly Taxes: **(\$1.43)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Rochester (District 54) New London Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	47.426743	\$1,478.56

Value Change:
0.02%

Net Millage Change:
0.041534

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	47.468277	\$1,479.28

Change in Yearly Taxes: **\$0.72**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bond: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Rochester (District 55) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.629761	\$1,601.23

Value Change:
0%

Net Millage Change:
-0.030912

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.598849	\$1,599.76

Change in Yearly Taxes: **(\$1.47)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Bond: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 56) Keystone Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	49.588505	\$1,562.80

Value Change:
0%

Net Millage Change:
-0.006253

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	49.582252	\$1,562.05

Change in Yearly Taxes: **(\$0.75)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 57) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.358747	\$1,503.58

Value Change:
0.03%

Net Millage Change:
0.037703

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	48.396450	\$1,504.21

Change in Yearly Taxes: **\$0.63**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 58) Oberlin Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.138757	\$1,628.32

Value Change:
1.39%

Net Millage Change:
0.060615

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	52.199372	\$1,629.83

Change in Yearly Taxes: **\$1.51**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.024 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

South Amherst (District 59) Firelands Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.467843	\$1,573.72

Value Change:
-0.08%

Net Millage Change:
0.037187

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.505030	\$1,574.34

Change in Yearly Taxes: **\$0.62**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- none

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Oberlin (District 60) Oberlin Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.526822	\$1,823.96

Value Change:
0.59%

Net Millage Change:
0.060662

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	58.587484	\$1,825.47

Change in Yearly Taxes: **\$1.51**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: +0.070 Mills
- School Emergency Exp: -2.740 Mills
- School Bonds: -0.090 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Twp. (District 61) Clearview Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	63.755275	\$1,971.76

Value Change:
0.34%

Net Millage Change:
-2.696229

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.059046	\$1,888.67

Change in Yearly Taxes: **(\$83.09)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.070 Mills
- School Bonds: -0.370 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Lake (District 64) Sheffield/Sheffield Lake Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	66.332800	\$2,064.72

Value Change:
0.30%

Net Millage Change:
-0.372442

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	65.960358	\$2,052.70

Change in Yearly Taxes: **(\$12.02)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- Sub. School Levy: -0.070 Mills
- School Bonds: -0.370 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Village (District 65) Sheffield/Sheffield Lake Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	61.077404	\$1,901.24

Value Change:
3.39%

Net Millage Change:
-0.388440

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	60.688964	\$1,888.72

Change in Yearly Taxes: **(\$12.52)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Wellington Twp. (District 66) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	49.607770	\$1,540.06

Value Change:
-0.07%

Net Millage Change:
-0.030936

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	49.576834	\$1,538.58

Change in Yearly Taxes: **(\$1.48)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.050 Mills
- School Bonds: -0.040 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Wellington Village (District 67) Wellington Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.227770	\$1,589.67

Value Change:
3.06%

Net Millage Change:
-0.030936

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	51.196834	\$1,588.19

Change in Yearly Taxes: **(\$1.48)**

Lorain County Tax District Calculations (\$100,000 Residential Value)

Tax Changes:

- School Emergency: -0.200 Mills
- School Bonds: +0.010 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Lorain (District 68) Elyria Schools

2021/2022

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	63.303520	\$1,976.02

Value Change:
0%

Net Millage Change:
-0.143063

2022/2023

Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	63.160457	\$1,971.32

Change in Yearly Taxes: **(\$4.70)**

Lorain County
Tax District Calculations
(\$100,000 Residential Value)

Tax Changes:

- School Bonds: -0.050 Mills

* Tax calculations are based on non-business credit rollback and owner occupancy credit rollback

Elyria (District 70)
Keystone Schools

2021/2022			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.107688	\$1,578.70

Value Change:
0%

Net Millage Change:
-0.006168

2022/2023			
Market	Assessed	Eff. Rate	Taxes
\$100,000	\$35,000	50.101520	\$1,577.96

Change in Yearly Taxes: (\$0.74)

How can
taxpayers
appeal their
value?

Board of
Revision

Appeals can be
filed from
1/3/2023 to
3/31/2023

Sample
Complaint
Form

DTE 1
Rev. 12/22

Tax year _____ BOR no. _____
County _____ Date received _____

Complaint Against the Valuation of Real Property
Answer all questions and type or print all information. Read instructions on back before completing form.
Attach additional pages if necessary.
This form is for full market value complaints only. All other complaints should use DTE Form 2
☐ Original complaint ☐ Counter complaint
Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
7. Principal use of property			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
9. The requested change in value is justified for the following reasons:			

10. Was property sold within the last three years? ☐ Yes ☐ No ☐ Unknown If yes, show date of sale _____
and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three years, show date _____ and total cost \$ _____.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown

Lorain County Board of Revision

Cases Filed by tax year

Tax Year:	Cases Filed:
2009	1,176
2010	1,513
2011	1,941
2012	1,849
2013	855
2014	599
2015	735
2016	557
2017	404
2018	1,306
2019	349
2020	260
2021	481

**Reappraisal
Year**

**Update
Year**

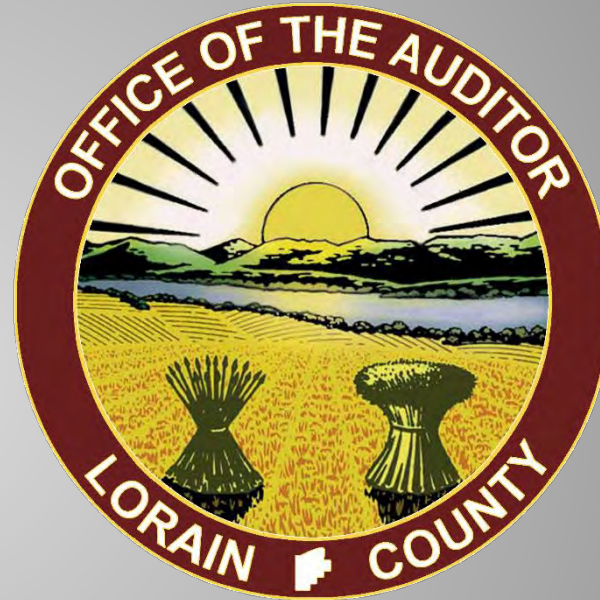


A copy of this presentation will be available for viewing on the Lorain County Auditor's website:

www.loraincounty.com/auditor

Questions?

Lorain County Auditor



www.loraincounty.com/auditor

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