Fair & Equitable: The Valuation of Lorain County

Lorain County Auditor
J. Craig Snodgrass, CPA, CGFM

Agenda

January 25, 2022

- Welcome
- Overview of Lorain County Real Estate
- The Triennial Revaluation Process
- 2021 value changes
- Informal hearing process
- Board of Revision
- Translating values to taxes
- Questions

Number of Sales & Total Sale Amounts 1997 – 2021

Valid sales

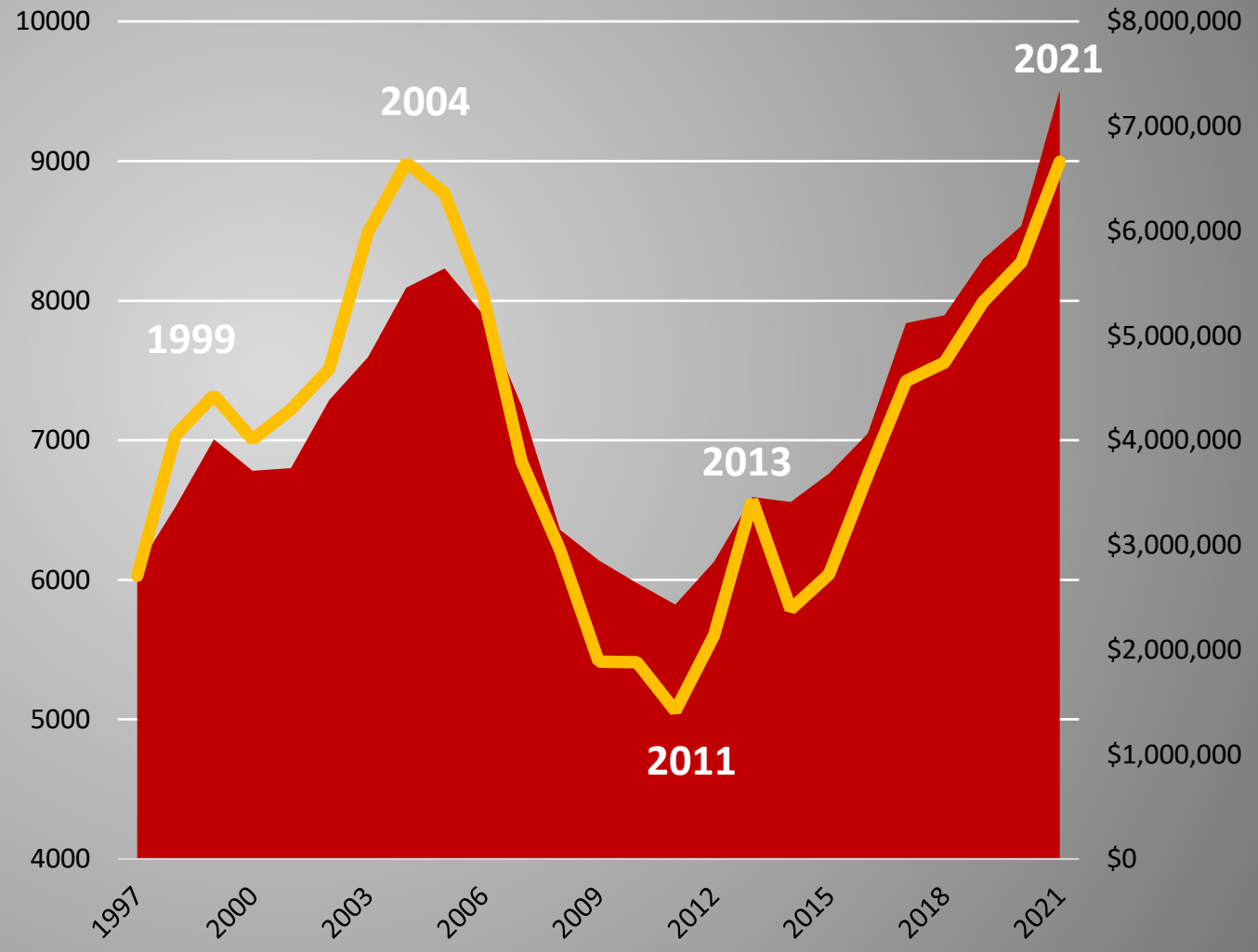
No sheriff sales

All ‘arms-length’ transactions between willing parties

Total Conveyances

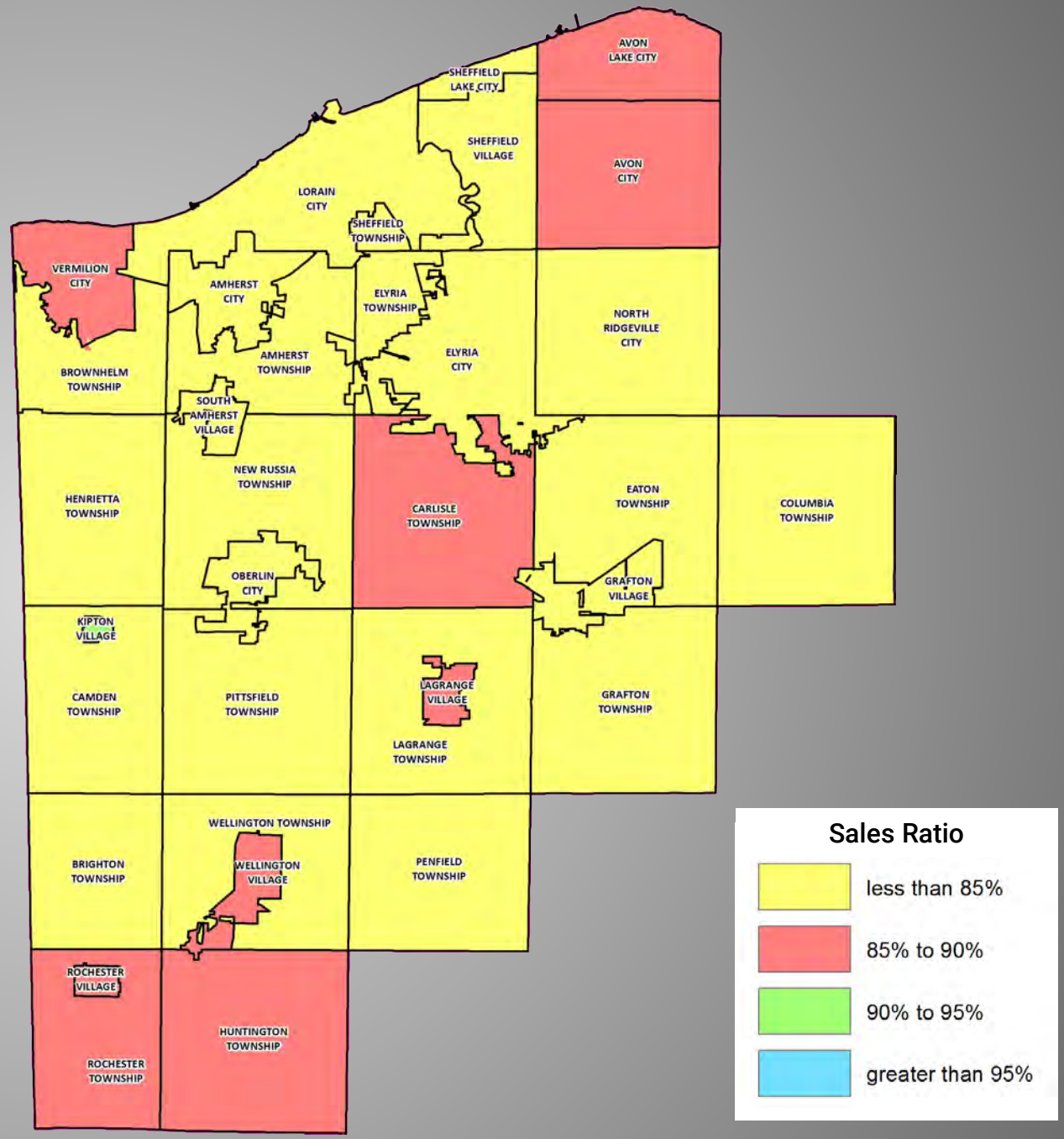
Total Conveyance Amount

Annual Conveyances



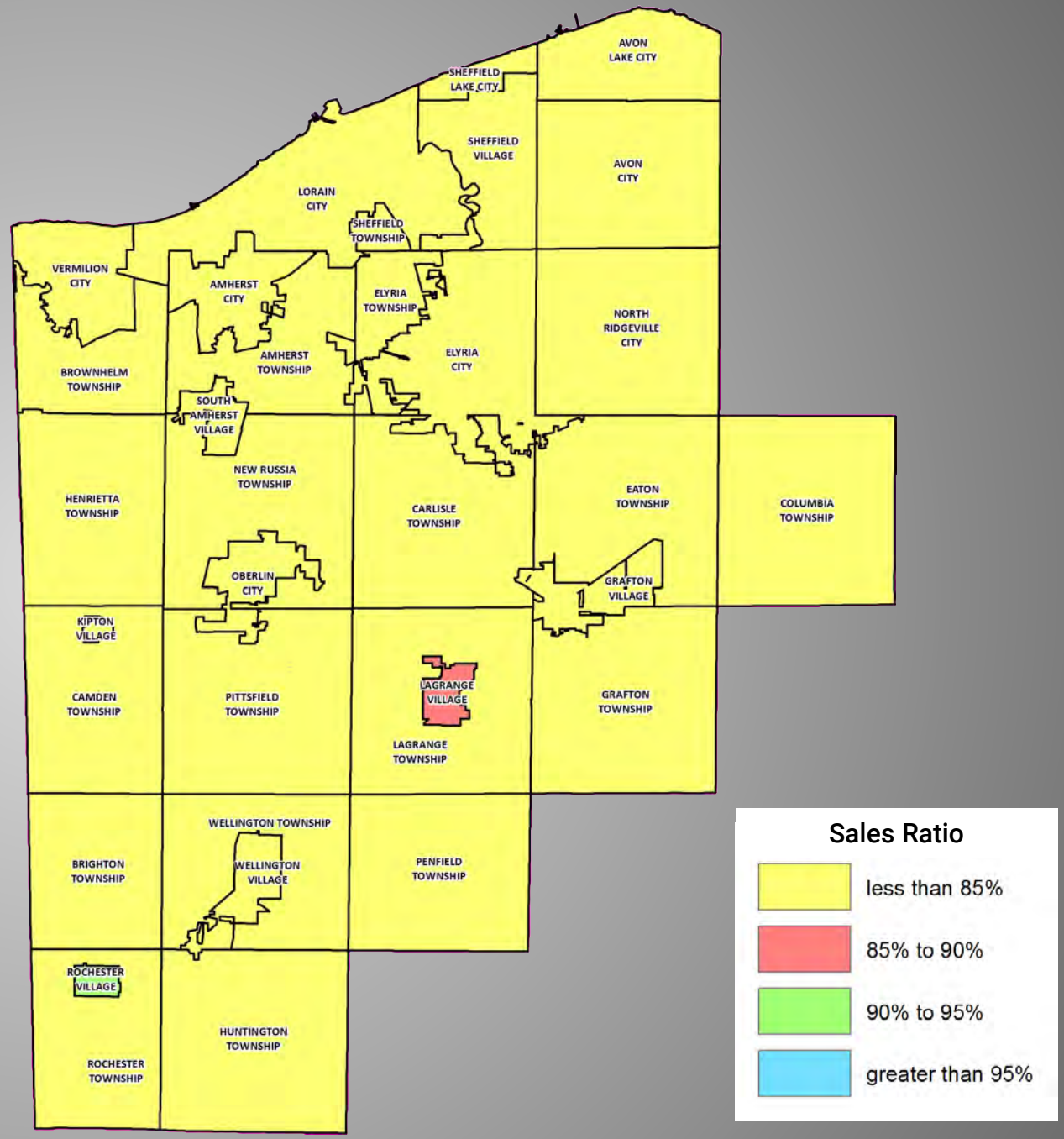
2018 – 2020 Composite Residential Sales Ratios

- Displayed by Community
- January 2018 – December 2020



2020 Residential Sales Ratios

- Displayed by Community
- January – December 2020



2018 – 2020 Sales Ratios

Jan. 1, 2018

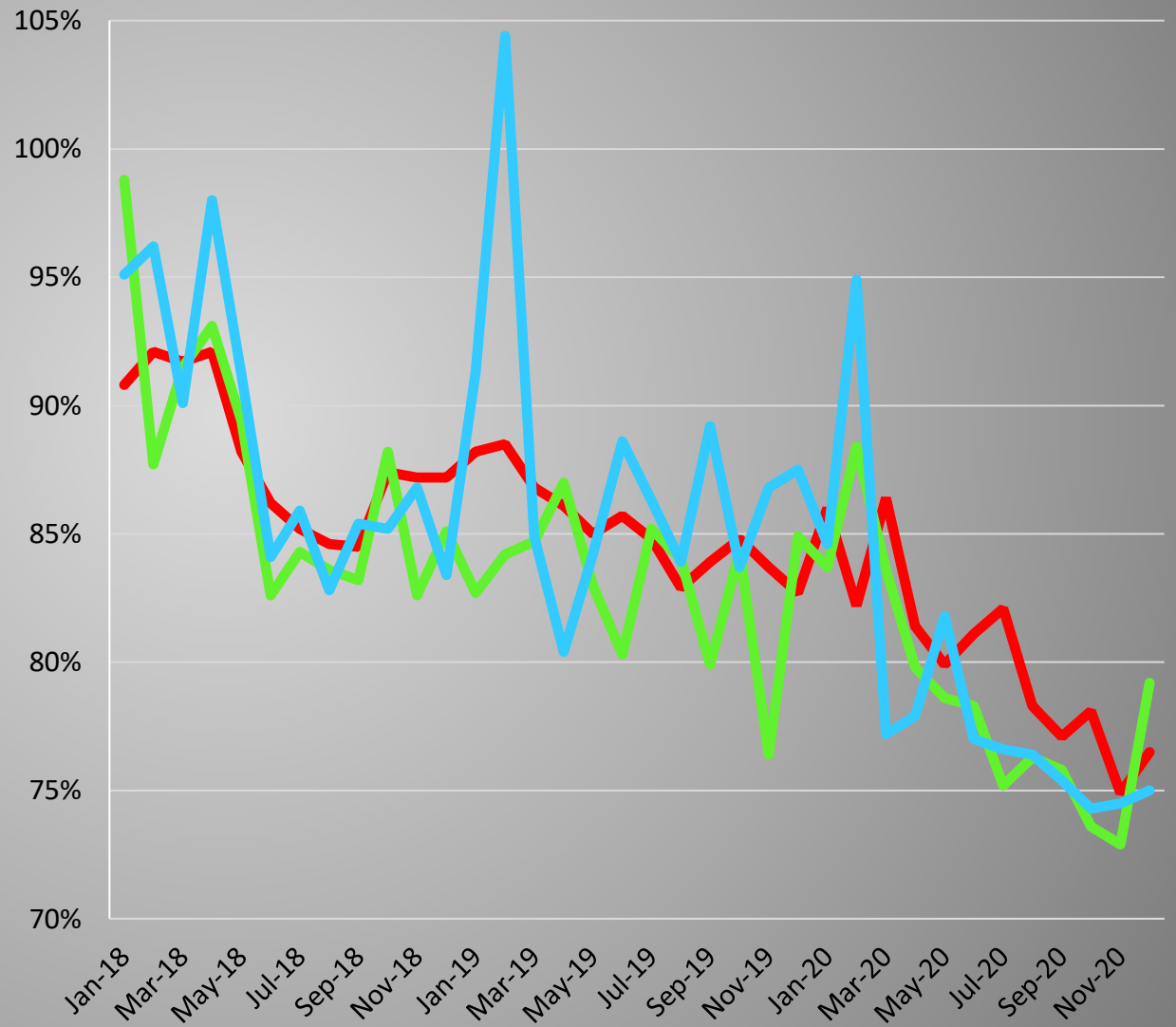
through

Dec. 31, 2020

Cities

Villages

Townships

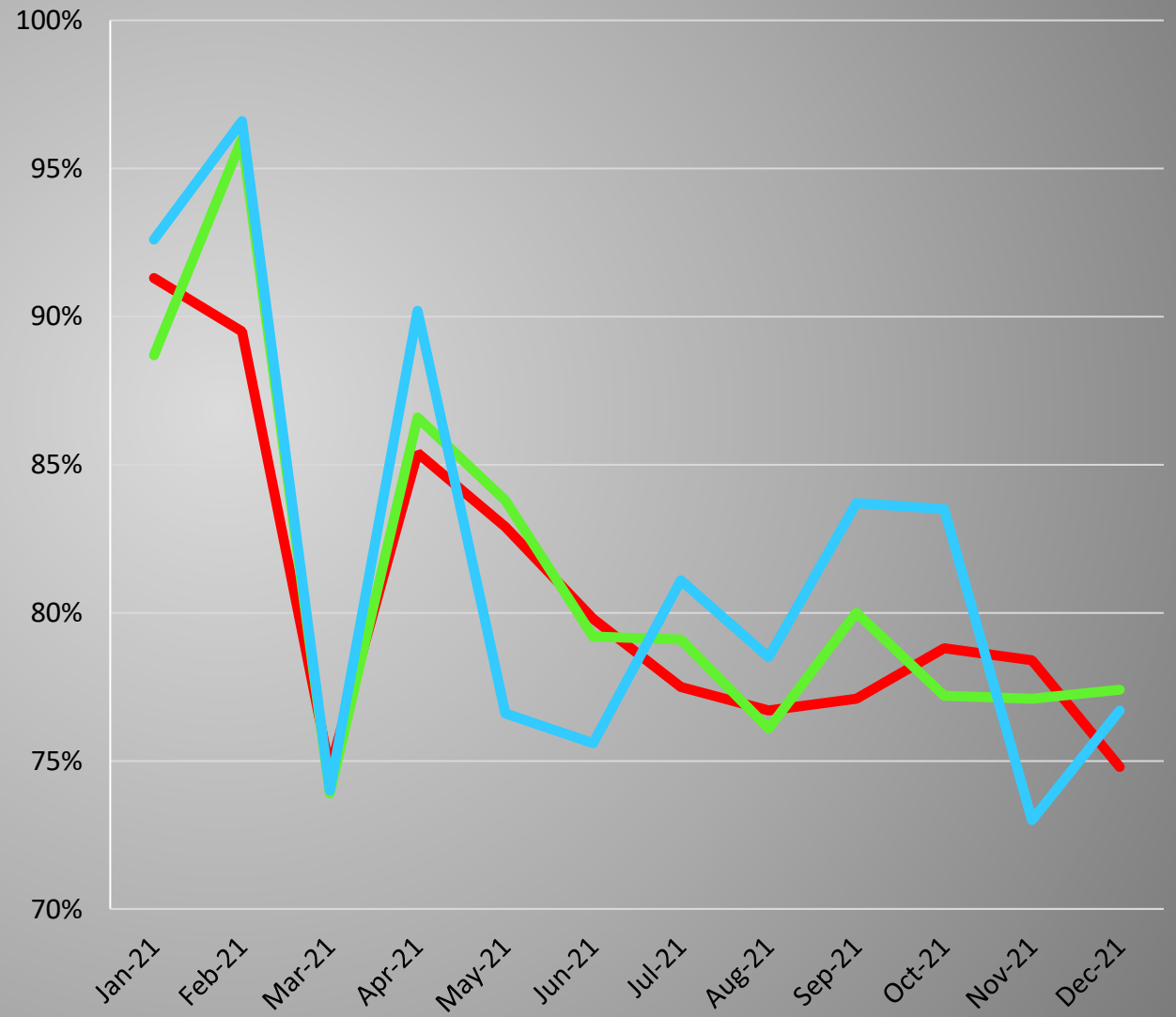


2021 Sales Ratios

Jan. 1, 2021

through

Dec. 31, 2021



Cities

Villages

Townships

Triennial Revaluation Process

2021 Triennial Update

Sexennial Reappraisal vs. Triennial Update:

What's the difference?

- ORC §5715.33 - Reappraise all parcels every 6 years – *Sexennial Reappraisal*
- Every parcel is physically evaluated for grade, condition. External characteristics are confirmed
- **Triennial Update** – statistical update of values at midpoint between reappraisals (3 years)
- Only 'Valid' sales are examined
- Foreclosures & Sheriff Sales excluded

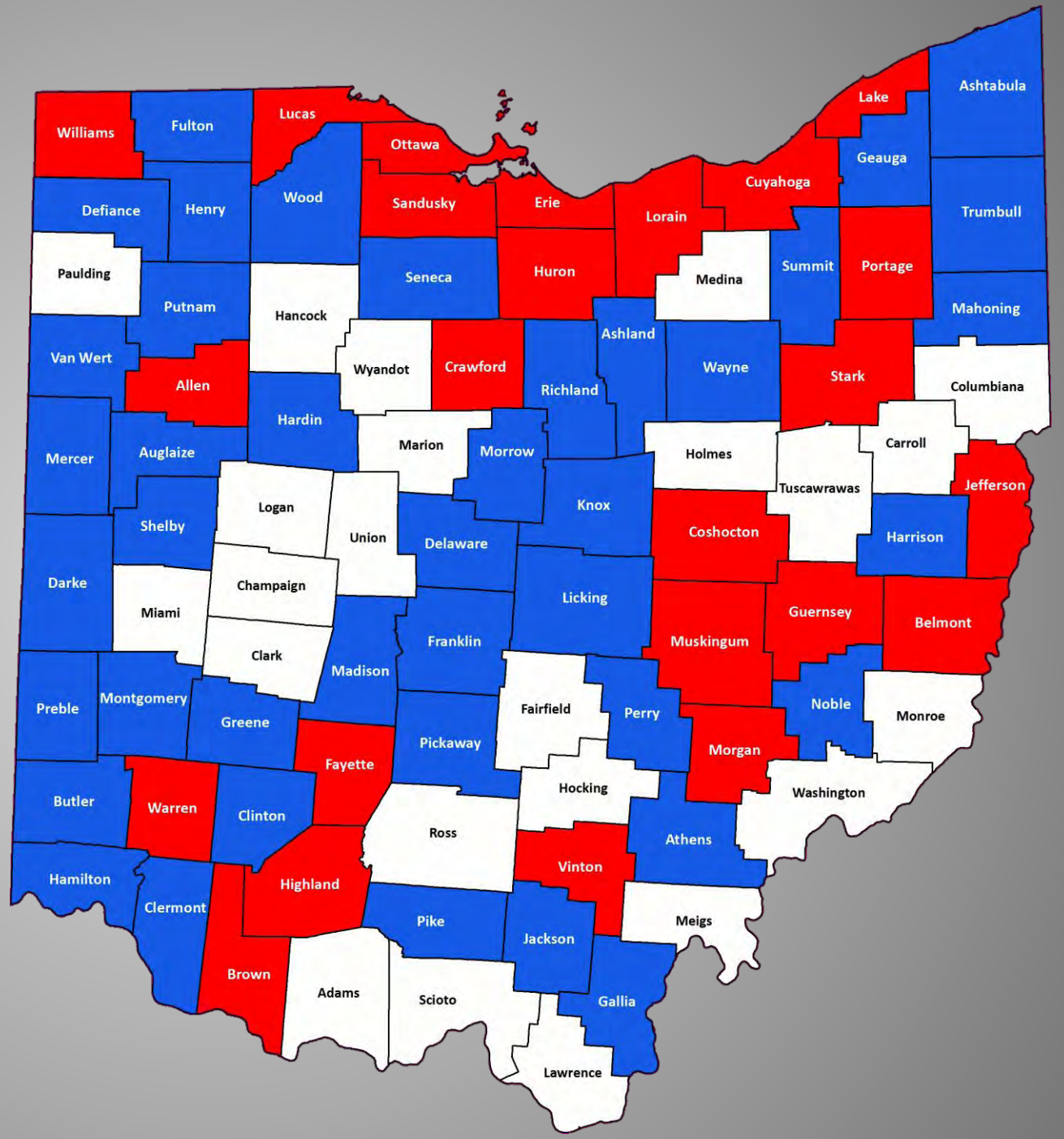
Ohio Counties Reappraisal and Triennial Update Cycles:

2021 - 2026

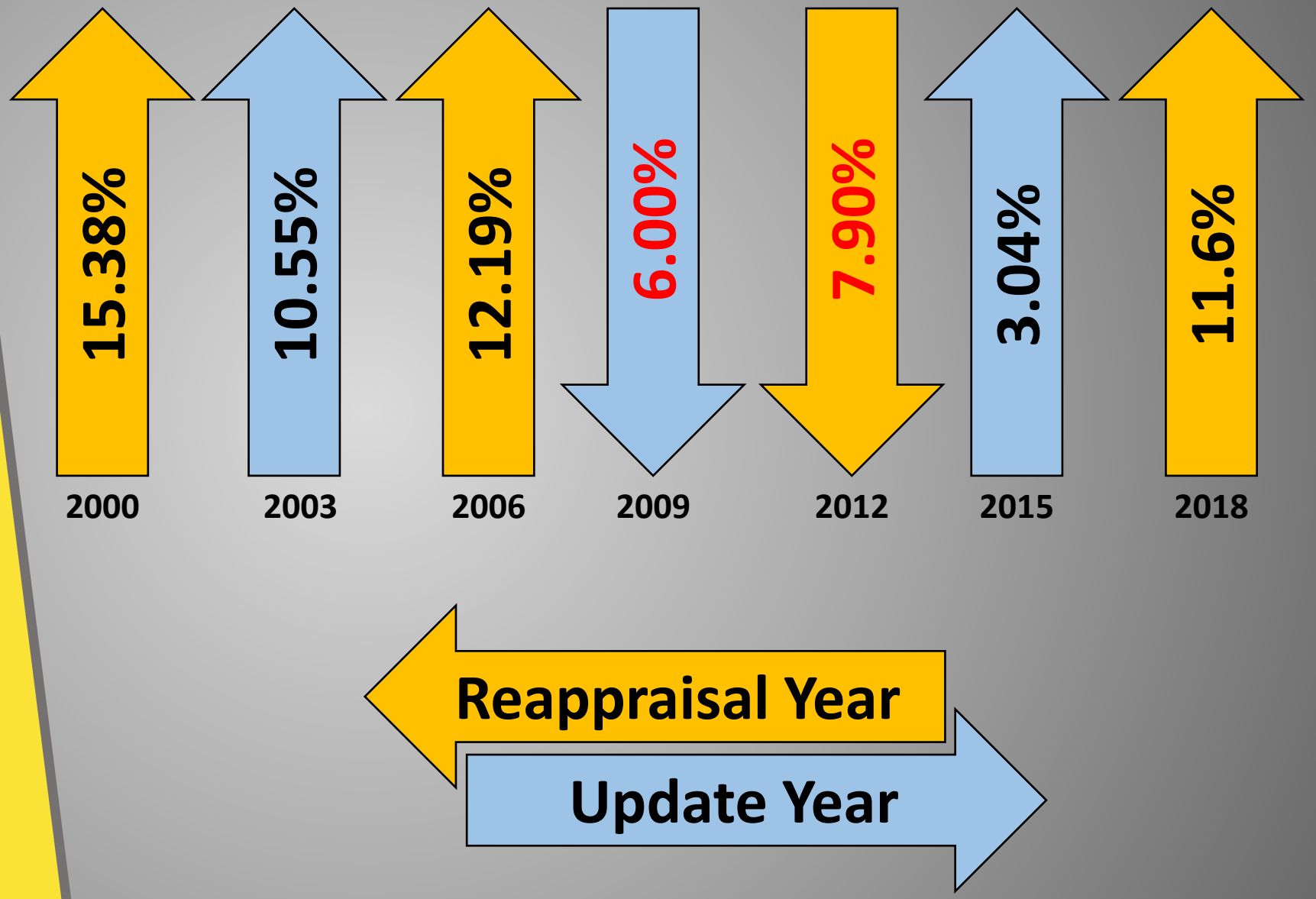
2021 & 2024

2022 & 2025

2023 & 2026



Past Value Adjustments for Lorain County



* Only Residential values were adjusted in 2015

Value Change Recommendation

increase

16%

Residential Parcels <u>Only</u>

Ohio | Department of Taxation

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor • Columbus, OH 43215

June 2, 2021

Via Email Only to: auditor@loraincounty.com

The Honorable J. Craig Snodgrass
Lorain County Auditor
226 Middle Avenue
Elyria, Ohio 44035

RE: Triennial Update for Tax Year 2021

Dear Mr. Snodgrass:

Tax year 2021 is the third calendar year following the 2018 reappraisal of real property in Lorain County. Section 5715.24 of the Ohio Revised Code requires the Tax Commissioner to determine whether the various classes of real property have been properly assessed.

You should already have received semiannual ratio reports for 2018, 2019, and 2020. Based on the data in those reports and other available economic information, we recommend the following changes be made in real property values in Lorain County for tax year 2021. Bear in mind that these are recommendations for adjustments in aggregate values. Caution should be taken to ensure that values are properly equalized among the various taxing districts in the county.

AGRICULTURAL:

No recommendation due to insufficient sales data.

RESIDENTIAL:

The aggregate value of residential property should be increased by 16%.

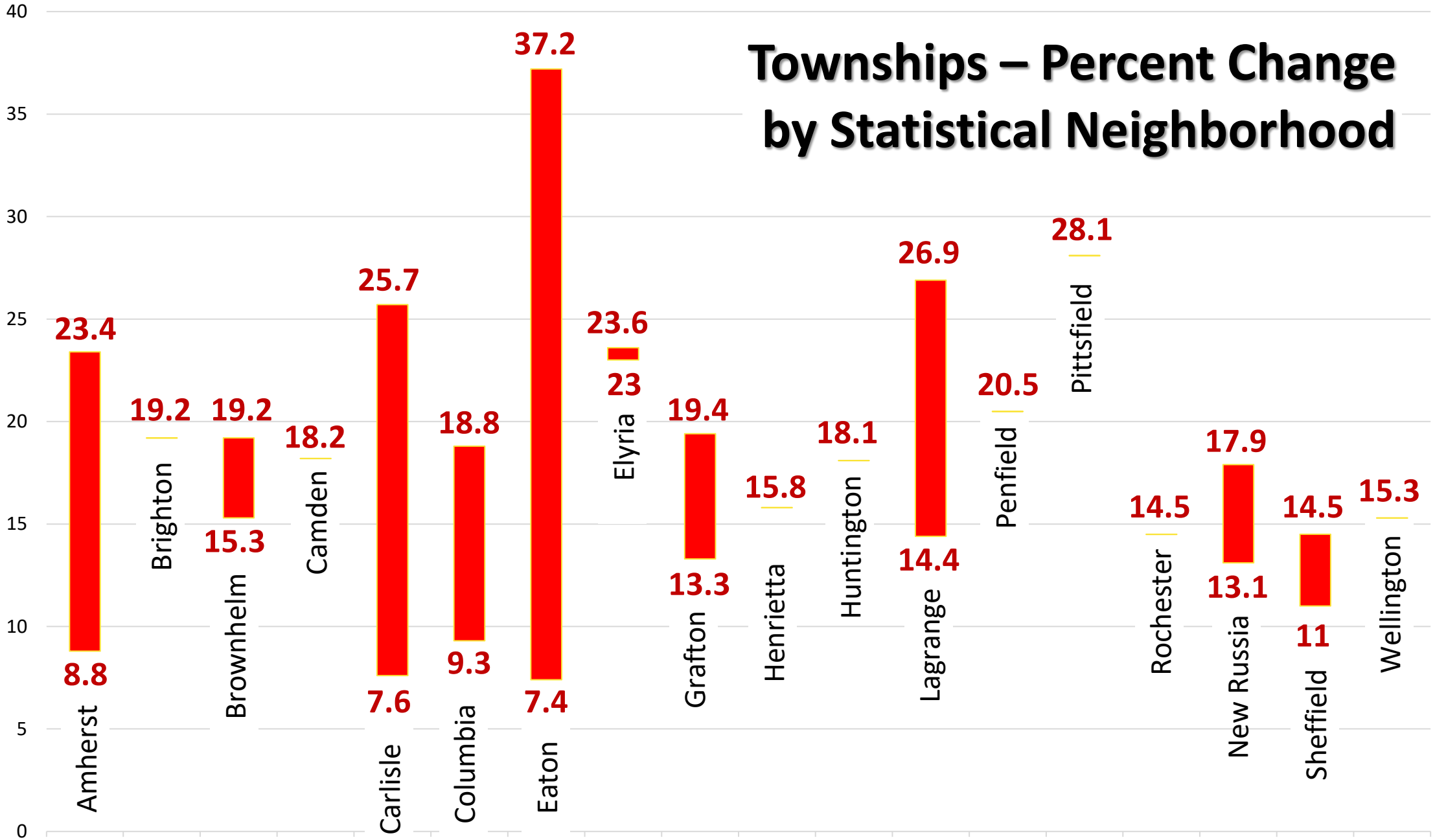
COMMERCIAL:

No recommendation due to insufficient sales data.

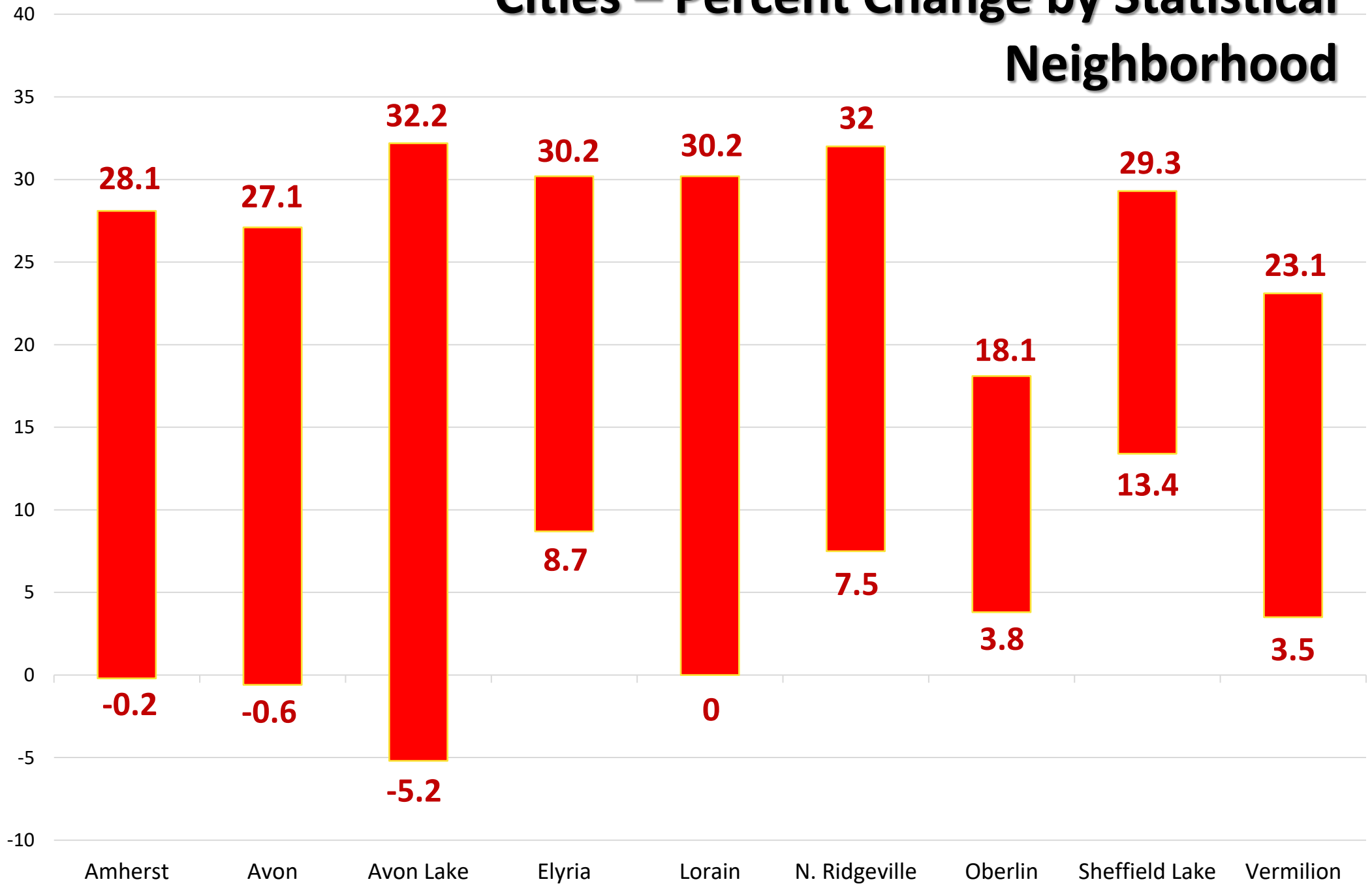
INDUSTRIAL:

No recommendation due to insufficient sales data.

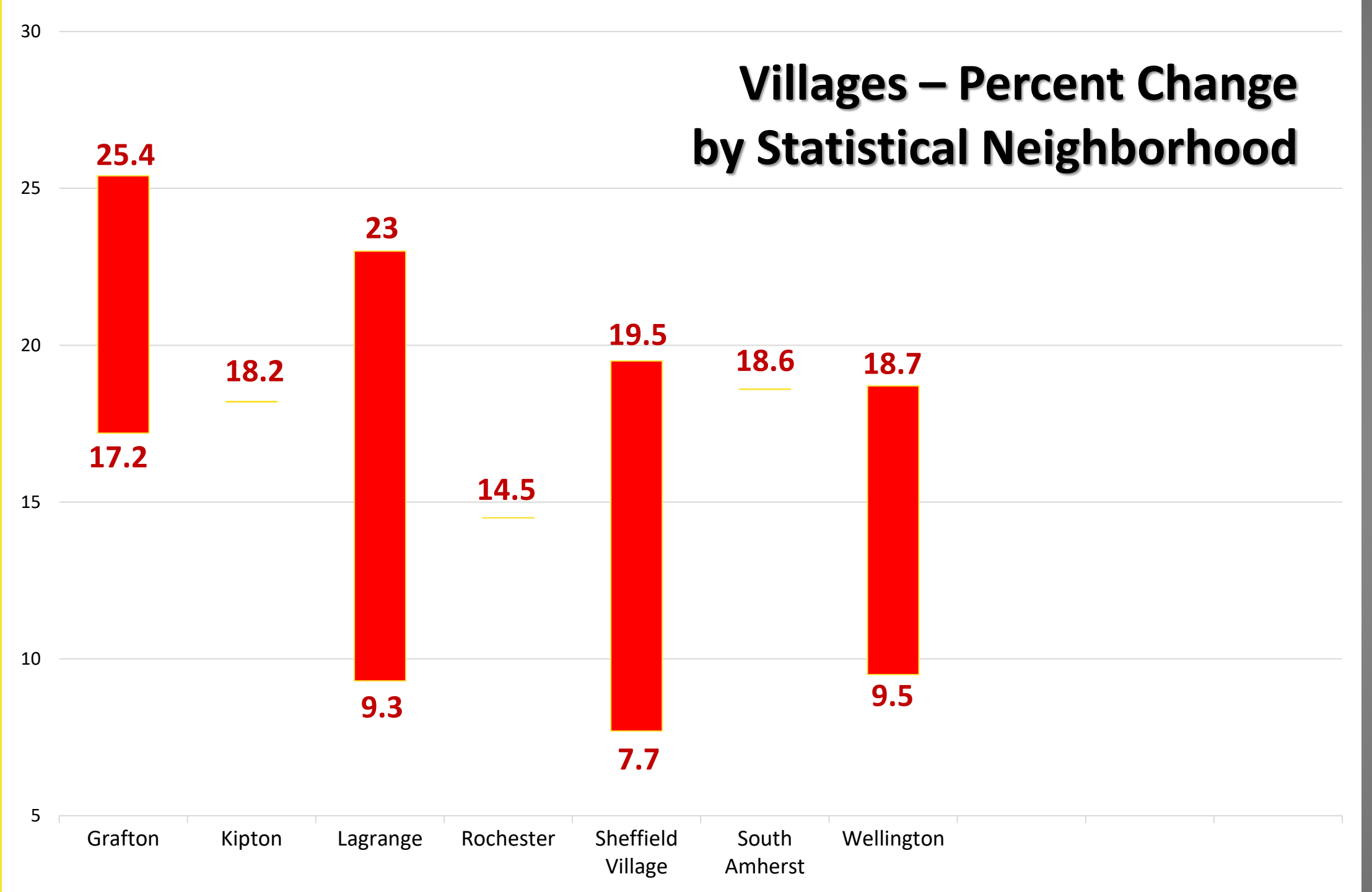
Please submit a tentative abstract (DTE Form 93-T) of your proposed values by August 13, 2021. The tentative abstract provides blanks to report the full market value of agricultural, residential, industrial and commercial real property by taxing district and county total. Please note that there is a line on this abstract for reporting 2021 building values excluding new improvements. This line should be used to report the proposed values of previously existing improvements. A separate line is provided for reporting the value of new improvements


Townships – Percent Change by Statistical Neighborhood
40
35
30
25
20
15
10
5
0
Amherst
23.4
8.8
Brighton
19.2
Brownhelm
19.2
15.3
Camden
18.2
Carlisle
25.7
7.6
Columbia
18.8
9.3
Eaton
37.2
7.4
Elyria
23.6
23
Grafton
19.4
13.3
Henrietta
15.8
Huntington
18.1
Lagrange
26.9
14.4
Penfield
20.5
Pittsfield
28.1
Rochester
14.5
New Russia
17.9
13.1
Sheffield
14.5
11
Wellington
15.3

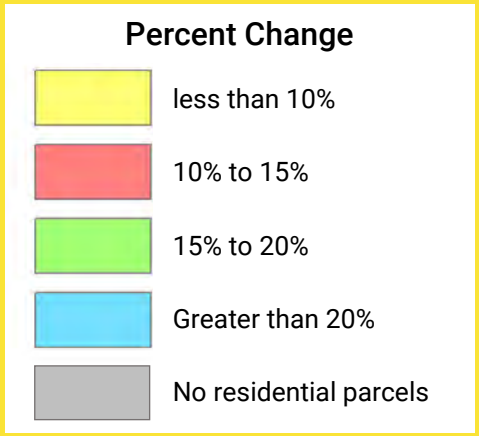
Cities – Percent Change by Statistical Neighborhood

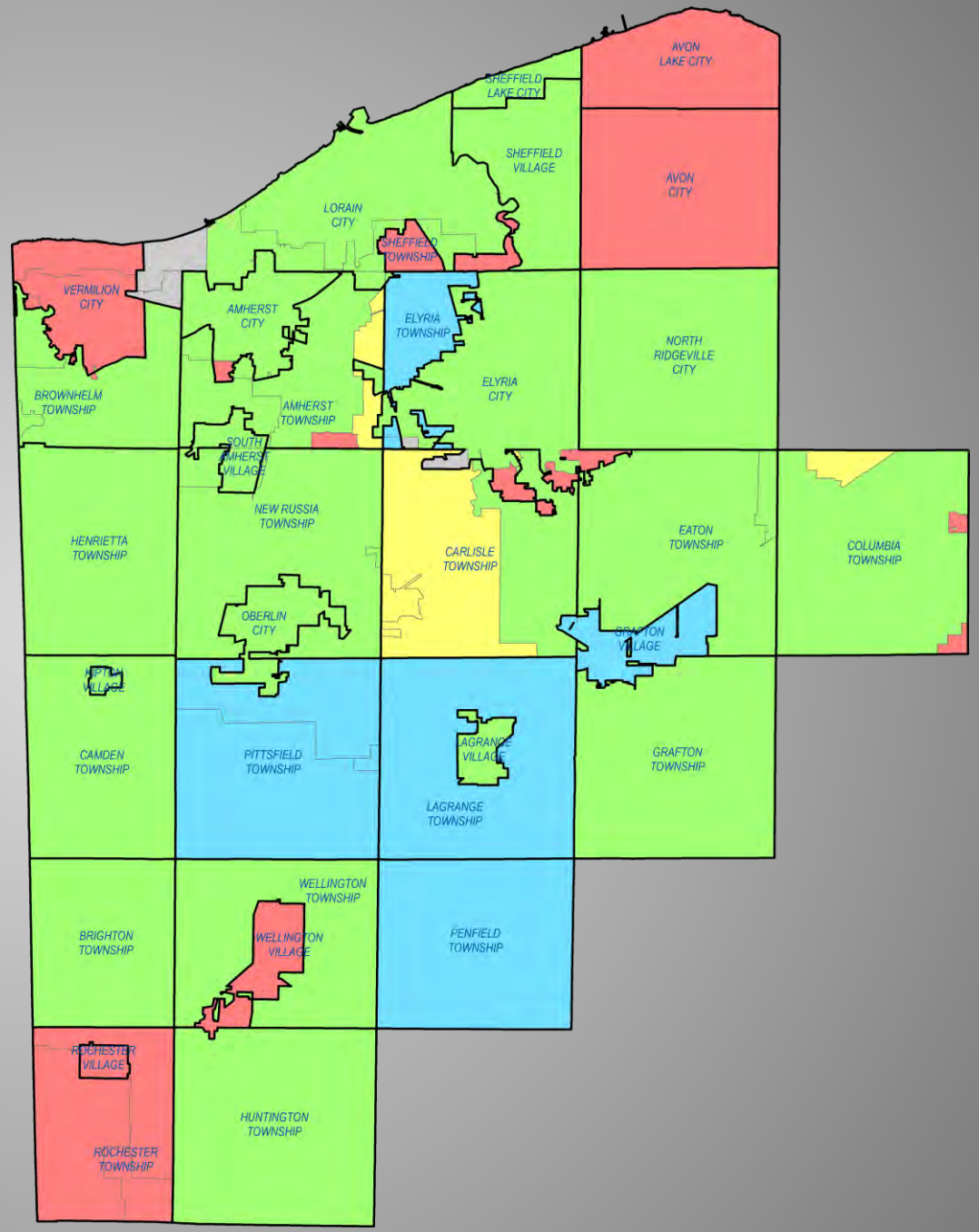


Villages – Percent Change by Statistical Neighborhood



Residential Value Change by Taxing District





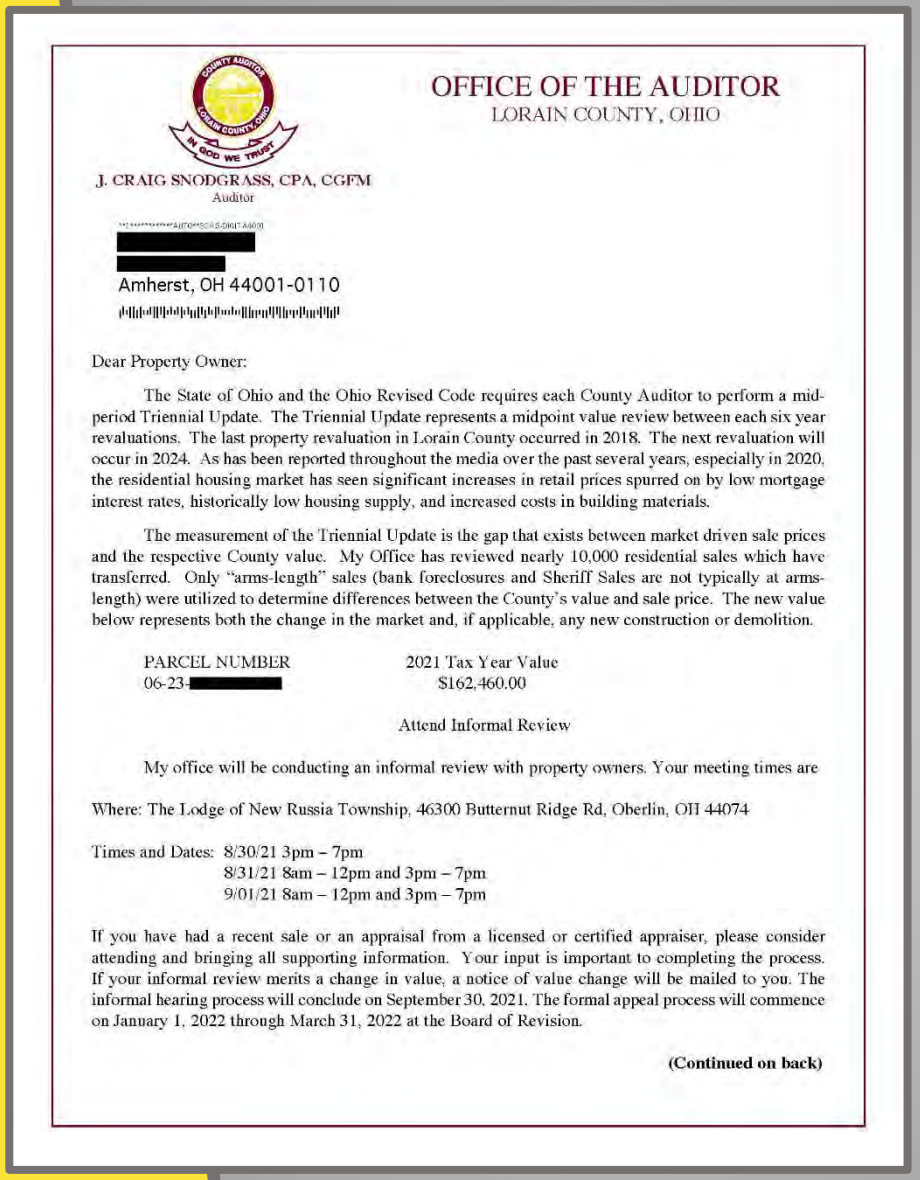
Outreach & Informal Hearings

Informal Hearing Process

- Courtesy mailer to owners of all improved parcels.
- Four locations scheduled for public hearings to review.
- **800** – 15 minute appointments are available at each location.
- Appointments made online using link in the mailer, or phone call to Auditor's Office.
- Informal hearing period ends September 30, 2021

2021 Triennial Update:

Courtesy Mailers



OFFICE OF THE AUDITOR
LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

[redacted]
Amherst, OH 44001-0110

Dear Property Owner:

The State of Ohio and the Ohio Revised Code requires each County Auditor to perform a mid-period Triennial Update. The Triennial Update represents a midpoint value review between each six year revaluations. The last property revaluation in Lorain County occurred in 2018. The next revaluation will occur in 2024. As has been reported throughout the media over the past several years, especially in 2020, the residential housing market has seen significant increases in retail prices spurred on by low mortgage interest rates, historically low housing supply, and increased costs in building materials.

The measurement of the Triennial Update is the gap that exists between market driven sale prices and the respective County value. My Office has reviewed nearly 10,000 residential sales which have transferred. Only "arms-length" sales (bank foreclosures and Sheriff Sales are not typically at arms-length) were utilized to determine differences between the County's value and sale price. The new value below represents both the change in the market and, if applicable, any new construction or demolition.

PARCEL NUMBER	2021 Tax Year Value
06-23-[redacted]	$162,460.00

Attend Informal Review

My office will be conducting an informal review with property owners. Your meeting times are

Where: The Lodge of New Russia Township, 46300 Butternut Ridge Rd, Oberlin, OH 44074

Times and Dates: 8/30/21 3pm – 7pm
8/31/21 8am – 12pm and 3pm – 7pm
9/01/21 8am – 12pm and 3pm – 7pm

If you have had a recent sale or an appraisal from a licensed or certified appraiser, please consider attending and bringing all supporting information. Your input is important to completing the process. If your informal review merits a change in value, a notice of value change will be mailed to you. The informal hearing process will conclude on September 30, 2021. The formal appeal process will commence on January 1, 2022 through March 31, 2022 at the Board of Revision.

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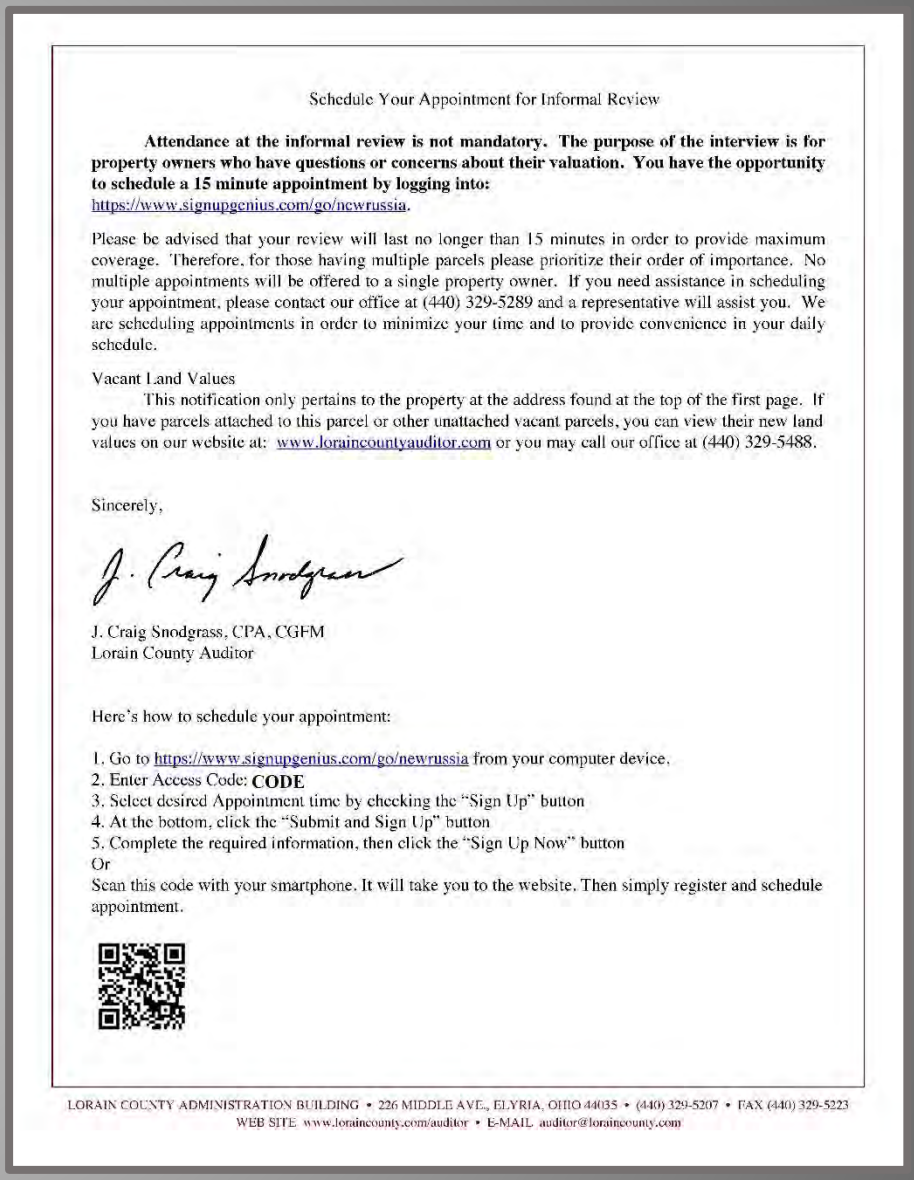


Schedule Your Appointment for Informal Review

Attendance at the informal review is not mandatory. The purpose of the interview is for property owners who have questions or concerns about their valuation. You have the opportunity to schedule a 15 minute appointment by logging into:
https://www.signupgenius.com/go/newrussia.

Please be advised that your review will last no longer than 15 minutes in order to provide maximum coverage. Therefore, for those having multiple parcels please prioritize their order of importance. No multiple appointments will be offered to a single property owner. If you need assistance in scheduling your appointment, please contact our office at (440) 329-5289 and a representative will assist you. We are scheduling appointments in order to minimize your time and to provide convenience in your daily schedule.

Vacant Land Values
This notification only pertains to the property at the address found at the top of the first page. If you have parcels attached to this parcel or other unattached vacant parcels, you can view their new land values on our website at: www.loraincountyauditor.com or you may call our office at (440) 329-5488.

Sincerely,

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Here's how to schedule your appointment:

1. Go to https://www.signupgenius.com/go/newrussia from your computer device.
2. Enter Access Code: **CODE**
3. Select desired Appointment time by checking the "Sign Up" button
4. At the bottom, click the "Submit and Sign Up" button
5. Complete the required information, then click the "Sign Up Now" button

Or
Scan this code with your smartphone. It will take you to the website. Then simply register and schedule appointment.

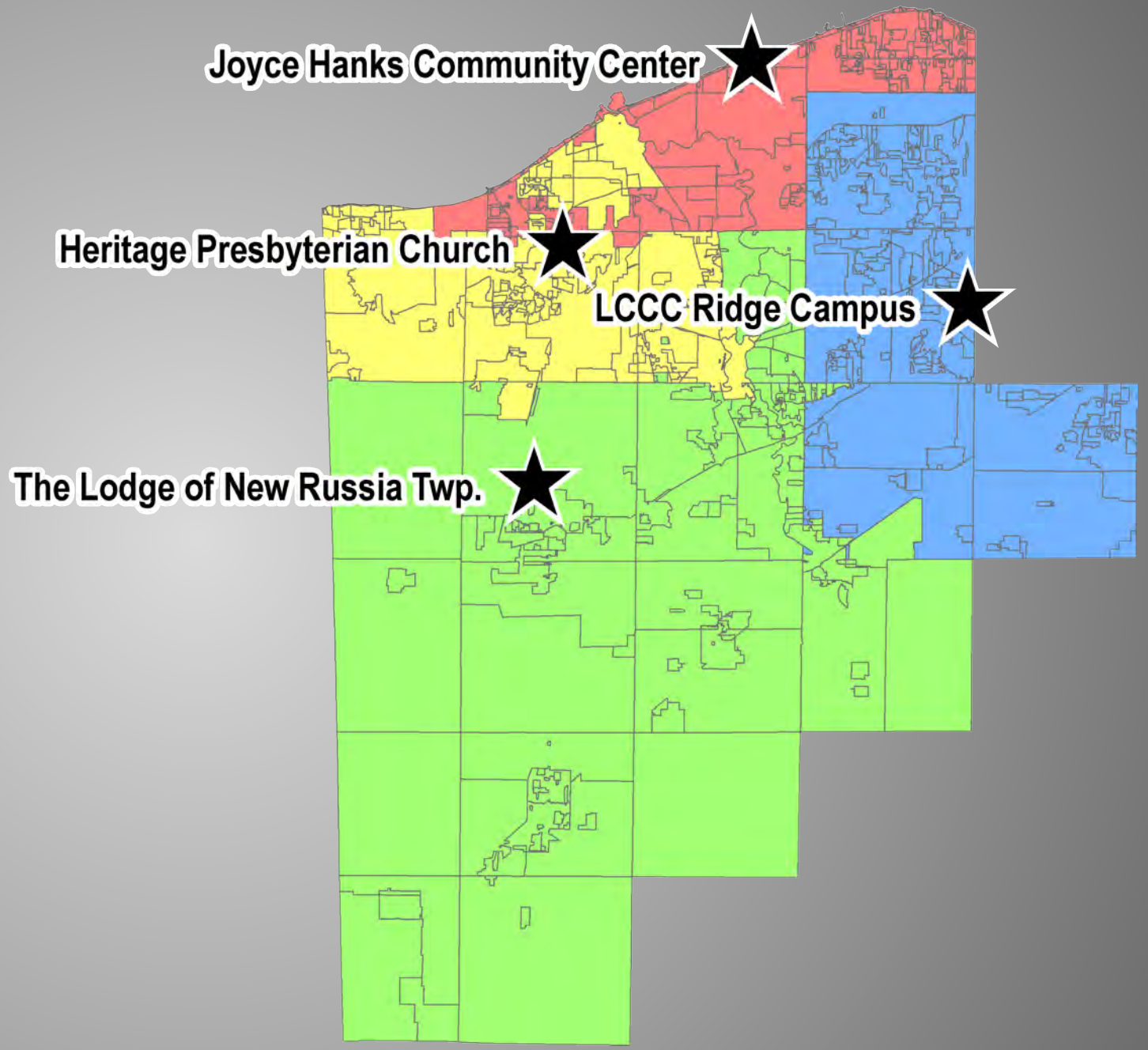
LORAIN COUNTY ADMINISTRATION BUILDING • 226 MIDDLE AVE., ELYRIA, OHIO 44035 • (440) 329-5207 • FAX (440) 329-5223
WEB SITE www.loraincounty.com/auditor • E-MAIL auditor@loraincounty.com

Lodge of New Russia Township
August 30th to Sept 1st
26,905 parcels

Joyce Hanks Community Center
September 7th to 9th
26,922 parcels

Heritage Presbyterian Church
September 13th to 15th
27,242 parcels

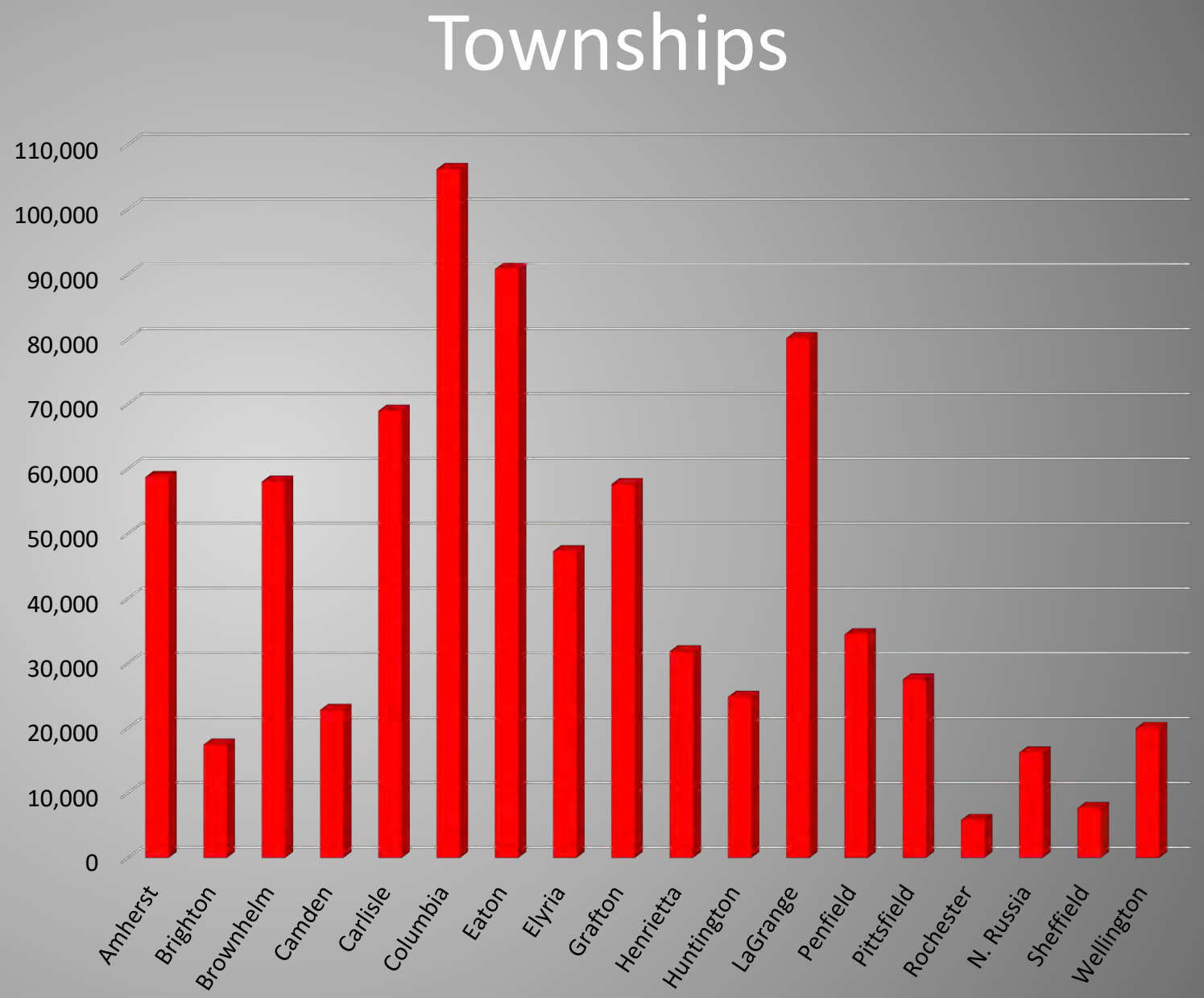
LCCC – Ridge Campus
September 21st to 23rd
26,928 parcels



Fiscal Impacts

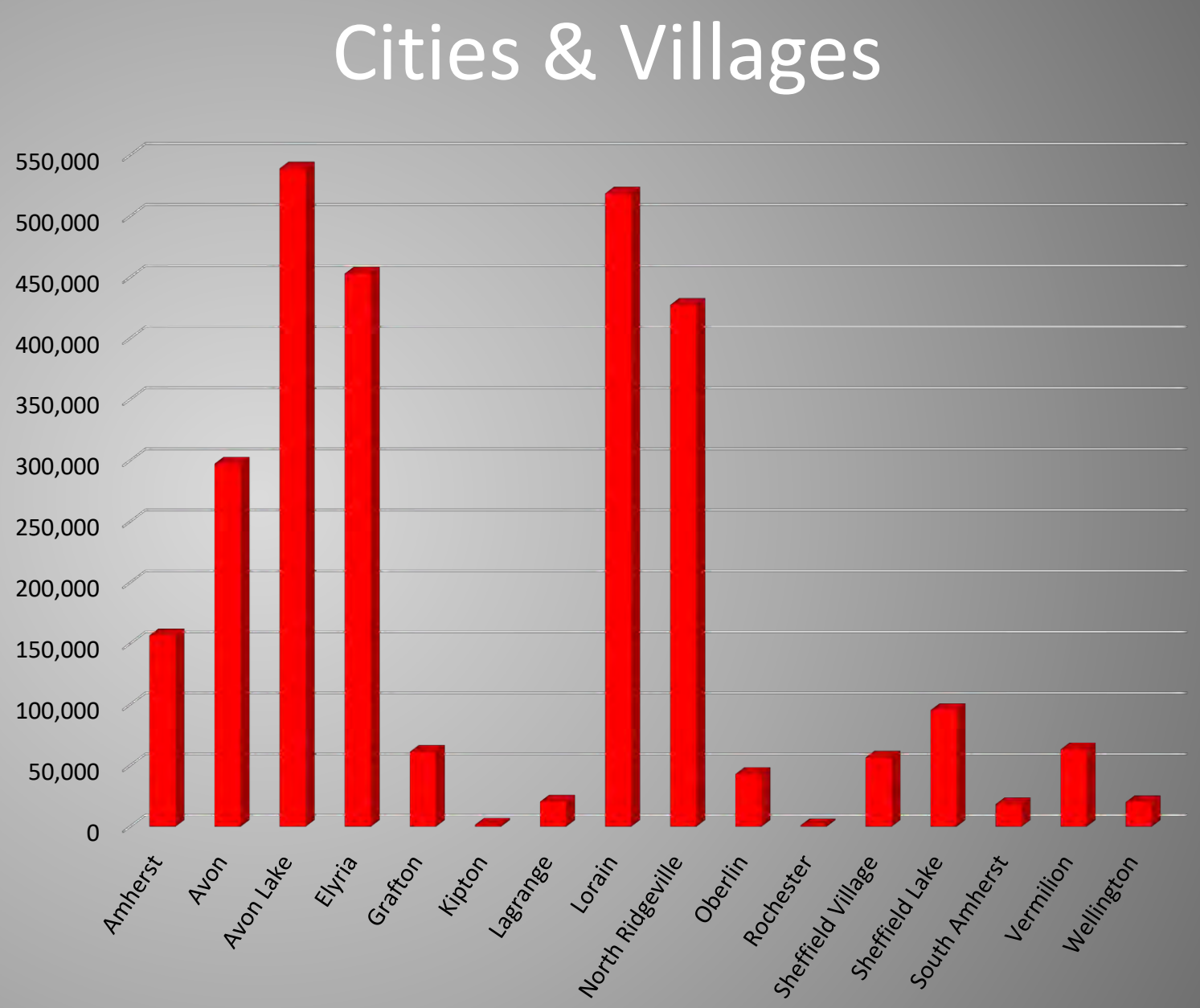
2022 Estimated Inside Millage Revenue Change

(inside millage only)



2022 Estimated Inside Millage Revenue Change

(inside millage only)



2022 Estimated Inside Millage Revenue Change

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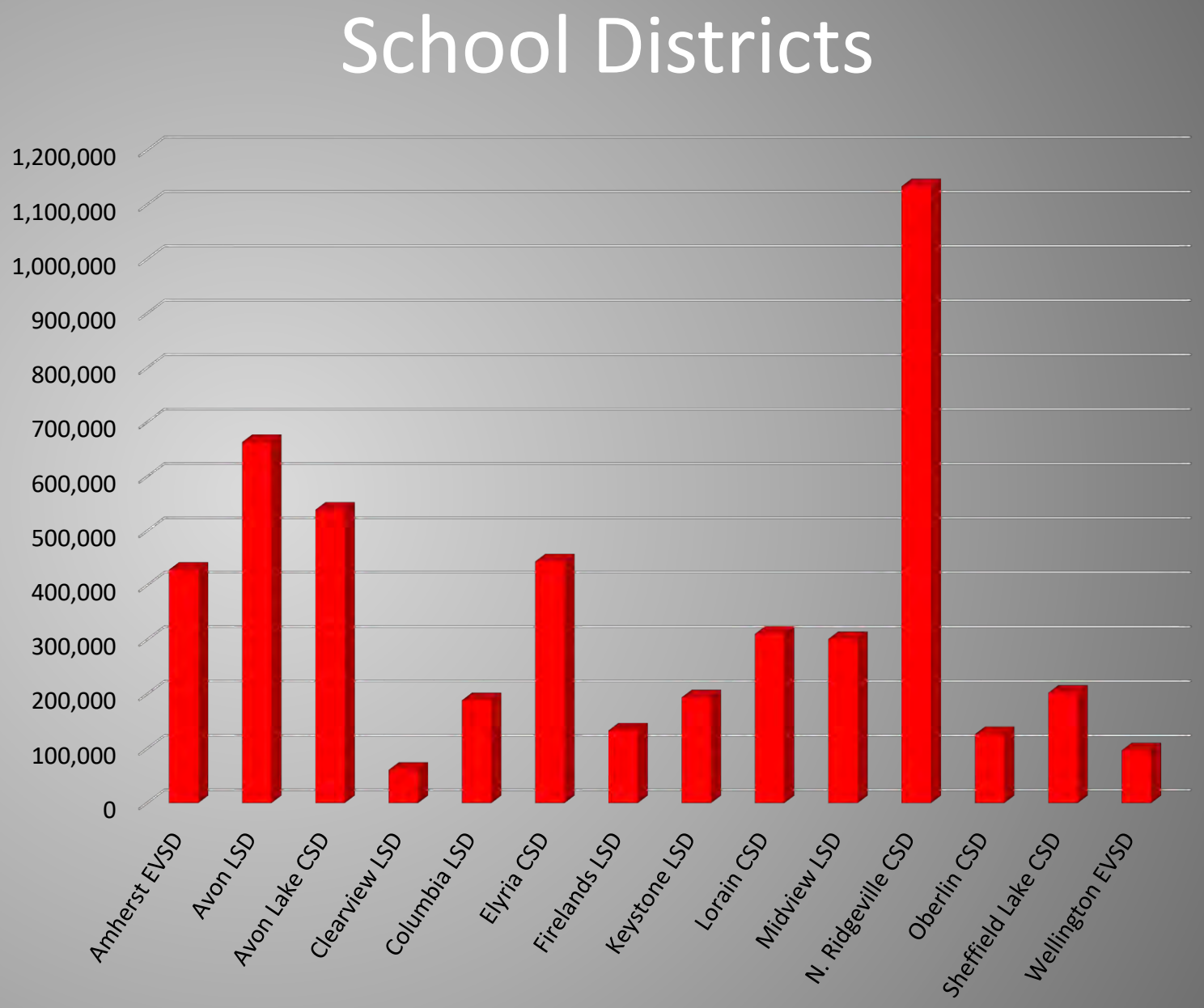


2022 Estimated Inside Millage Revenue Change

(inside millage only)

Lorain County: General & Debt Service Funds

Revenue Increase

$1,650,234

Camden Township

2021 / 2022

$66,890,260

VALUE GAIN: $11,245,710

$55,644,550

2020 / 2021

Inside Millage Revenue Comparison

Residential ONLY

Gen. Fund: 1.8 mils

Road & Bridge: 2.28 mils

2021 / 2022

$135,643

REVENUE GAIN: $22,816

$112,827

2020 / 2021

Camden Township

2020 / 2021

$123,247,580

VALUE LOSS: ($29,942,300)

$93,305,280

2021 / 2022

Inside Millage Revenue Comparison

Residential AND Agricultural

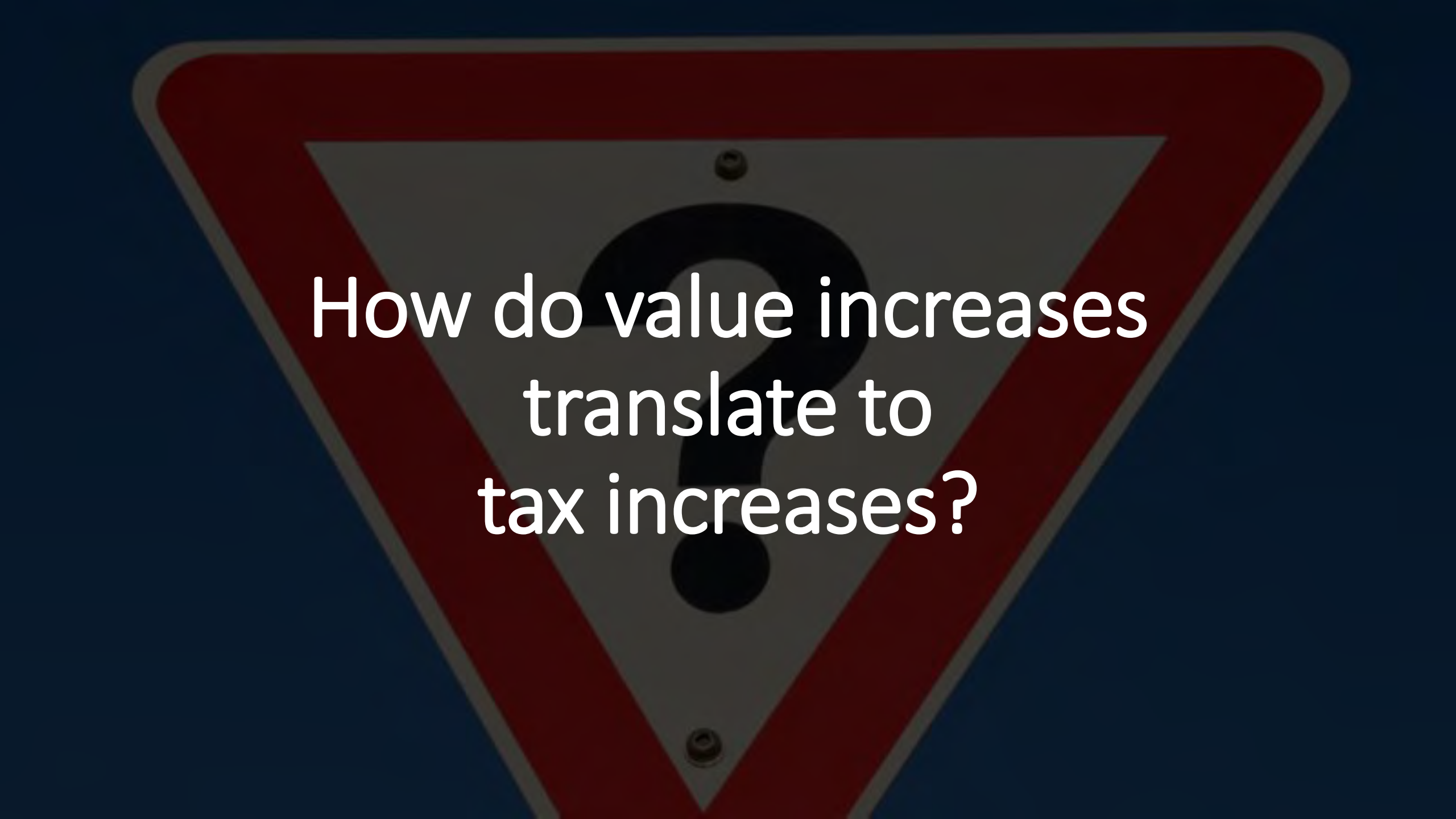
2020 / 2021

$250,700

REVENUE LOSS: ($61,205)

$189,495

2021 / 2022


How do value increases
translate to
tax increases?

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+10.84%**

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

Amherst Twp. (District 1)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes*
$100,000	**$35,000**	**53.232508**	**$1,656.35**

Value Increase: **16.60%**

Net Millage Change: **-2.616759**

2021/2022

Market	Assessed	Eff. Rate	Taxes*
$116,600	**$40,933**	**50.615749**	**$1,835.90**

Change in Yearly Taxes: **$179.55**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **-3.54%**

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

Amherst Twp. (District 2)

Elyria Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes*
$100,000	**$35,000**	**70.458756**	**$2,196.22**

Value Increase: **8.80%**

Net Millage Change: **-7.966421**

2021/2022

Market	Assessed	Eff. Rate	Taxes*
$108,800	**$38,080**	**62.492335**	**$2,196.22**

Change in Yearly Taxes: **($77.73)**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+4.55%**

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

Amherst Twp. (District 3)

Oberlin Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes*
$100,000	**$35,000**	**58.022964**	**$1,812.30**

Value Increase: **11.50%**

Net Millage Change: **-3.627205**

2021/2022

Market	Assessed	Eff. Rate	Taxes*
$111,500	**$39,025**	**54.395759**	**$1,894.69**

Change in Yearly Taxes: **$82.39**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+3.91%**

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

Amherst Twp. (District 4)

Amherst Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes*
$100,000	**$35,000**	**60.495881**	**$1,873.50**

Value Increase: **17.20%**

Net Millage Change: **-6.849265**

2021/2022

Market	Assessed	Eff. Rate	Taxes*
$117,200	**$41,020**	**53.646616**	**$1,946.80**

Change in Yearly Taxes: **$73.30**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.58%**

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

Amherst (District 6)

Firelands Local Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes*
$100,000	**$35,000**	**51.412722**	**$1,598.51**

Value Increase: **13.80%**

Net Millage Change: **-2.348070**

2021/2022

Market	Assessed	Eff. Rate	Taxes*
$113,800	**$39,830**	**49.064652**	**$1,735.67**

Change in Yearly Taxes: **$137.16**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+3.15%**

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

Amherst (District 7)

Amherst Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**58.676095**	**$1,815.65**

Value Increase: **16.20%**

Net Millage Change: **-6.580576**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$116,200	**$40,670**	**52.095519**	**$1,872.86**

Change in Yearly Taxes: **$57.21**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+13.38%**

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

South Amherst (District 8)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**53.520703**	**$1,669.62**

Value Increase: **18.90%**

Net Millage Change: **-2.452860**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$118,900	**$41,615**	**51.067843**	**$1,893.01**

Change in Yearly Taxes: **$223.39**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+5.11%**

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

Avon (District 10)

Avon Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**65.368860**	**$2,047.76**

Value Increase: **12.00%**

Net Millage Change: **-4.081777**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$112,000	**$39,200**	**61.287083**	**$2,152.46**

Change in Yearly Taxes: **$104.70**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+5.35%**

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

Avon Lake (District 11)

Avon Lake Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**64.493703**	**$1,983.93**

Value Increase: **13.70%**

Net Millage Change: **-4.721513**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$113,700	**$39,795**	**59.772190**	**$2,089.97**

Change in Yearly Taxes: **$106.04**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+10.97**

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

Brighton Twp. (District 12)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.520876**	**$1,724.08**

Value Increase: **19.20%**

Net Millage Change: **-3.790090**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,200	**$41,720**	**51.730786**	**$1,913.25**

Change in Yearly Taxes: **$189.17**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+11.06%**

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

Brownhelm Twp. (District 13)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**52.633555**	**$1,644.13**

Value Increase: **16.60%**

Net Millage Change: **-2.468593**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$116,600	**$40,810**	**50.164962**	**$1,826.02**

Change in Yearly Taxes: **$181.89**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+10.85%**

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

Brownhelm Twp. (District 14)

Vermilion Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**54.140187**	**$1,681.89**

Value Increase: **19.00%**

Net Millage Change: **-3.665236**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,000	**$41,650**	**50.474951**	**$1,864.44**

Change in Yearly Taxes: **$182.55**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.26%**

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

Vermilion (District 15)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**60.620063**	**$1,882.56**

Value Increase: **13.70%**

Net Millage Change: **-2.350274**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$113,700	**$39,795**	**58.269789**	**$2,056.86**

Change in Yearly Taxes: **$174.30**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+6.87%**

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

Vermilion (District 16)

Vermilion Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**62.126695**	**$1,920.32**

Value Increase: **13.40%**

Net Millage Change: **-3.546917**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$113,400	**$39,690**	**58.579778**	**$2,052.23**

Change in Yearly Taxes: **$131.91**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+13.57%**

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

Camden Twp. (District 19)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**54.662778**	**$1,698.04**

Value Increase: **18.10%**

Net Millage Change: **-2.210989**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$118,100	**$41,335**	**52.451789**	**$1,928.45**

Change in Yearly Taxes: **$230.41**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+13.78%**

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

Kipton (District 20)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**60.563489**	**$1,878.75**

Value Increase: **19.40%**

Net Millage Change: **-2.973045**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,400	**$41,790**	**57.590444**	**$2,137.58**

Change in Yearly Taxes: **$258.83**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **-0.39%**

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

Carlisle Twp. (District 21)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**58.558709**	**$1,853.23**

Value Increase: **10.00%**

Net Millage Change: **-5.553658**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$110,000	**$38,500**	**53.005051**	**$1,846.09**

Change in Yearly Taxes: **($7.14)**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.03%**

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

Carlisle Twp. (District 22)

Midview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**58.610304**	**$1,812.68**

Value Increase: **16.10%**

Net Millage Change: **-3.627396**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$116,100	**$40,635**	**54.982908**	**$1,976.38**

Change in Yearly Taxes: **$163.70**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+0.04%**

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

Carlisle Twp. (District 23)

Elyria Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**70.941500**	**$2,217.82**

Value Increase: **11.40%**

Net Millage Change: **-7.289621**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$111,400	**$38,990**	**63.651879**	**$2,218.71**

Change in Yearly Taxes: **$0.89**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+4.79%**

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

Carlisle Twp. (District 24)

Oberlin Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**58.505708**	**$1,833.90**

Value Increase: **10.20%**

Net Millage Change: **-2.950405**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$110,200	**$38,570**	**55.555303**	**$1,921.66**

Change in Yearly Taxes: **$87.76**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+1.77%**

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

Columbia Twp. (District 25)

Columbia Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**60.711203**	**$1,893.71**

Value Increase: **13.40%**

Net Millage Change: **-6.204729**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$113,400	**$39,690**	**54.506474**	**$1,927.13**

Change in Yearly Taxes: **$33.42**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **-1.36%**

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

Columbia Twp. (District 26)

Olmsted Falls Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**80.803147**	**$2,544.01**

Value Increase: **10.90%**

Net Millage Change: **-8.933722**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$110,900	**$38,815**	**71.869425**	**$2,509.41**

Change in Yearly Taxes: **$(34.60)**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **-6.47%**

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

Columbia Twp. (District 27)

Strongsville Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**68.191842**	**$2,130.29**

Value Increase: **5.60%**

Net Millage Change: **-7.771975**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$105,600	**$36,960**	**60.419867**	**$1,992.40**

Change in Yearly Taxes: **($137.89)**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.51%**

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

Eaton Twp. (District 28)

Midview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**57.699574**	**$1,775.86**

Value Increase: **17.10%**

Net Millage Change: **-4.214024**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$117,100	**$40,985**	**53.485550**	**$1,927.02**

Change in Yearly Taxes: **$151.16**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.94%**

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

Eaton Twp. (District 29)

Columbia Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**58.514122**	**$1,821.82**

Value Increase: **21.30%**

Net Millage Change: **-5.940291**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$121,300	**$42,455**	**52.573831**	**$1,984.65**

Change in Yearly Taxes: **$162.83**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.47%**

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

Elyria (District 30)

Midview Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**57.699574**	**$1,820.57**

Value Increase: **17.90%**

Net Millage Change: **-2.754024**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$117,900	**$41,265**	**54.945550**	**$1,992.90**

Change in Yearly Taxes: **$172.33**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.58%**

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

Elyria Twp. (District 31)

Elyria Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**73.921021**	**$2,324.61**

Value Increase: **23.00%**

Net Millage Change: **-8.595993**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$123,000	**$43,050**	**65.325028**	**$2,524.04**

Change in Yearly Taxes: **$199.43**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.64%**

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

Elyria Twp. (District 32)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**61.538230**	**$1,960.02**

Value Increase: **23.60%**

Net Millage Change: **-6.860030**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$123,600	**$43,260**	**54.678200**	**$2,148.99**

Change in Yearly Taxes: **$188.97**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+5.94%**

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

Elyria (District 33)

Elyria Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**68.746975**	**$2,141.68**

Value Increase: **19.10%**

Net Millage Change: **-7.572459**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,100	**$41,685**	**61.174516**	**$2,268.81**

Change in Yearly Taxes: **$127.13**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+5.41%**

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

Elyria (District 34)

Midview Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**56.415779**	**$1,736.54**

Value Increase: **13.30%**

Net Millage Change: **-3.910234**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$113,300	**$39,655**	**52.505545**	**$1,830.48**

Change in Yearly Taxes: **$93.94**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.01%**

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

Grafton Twp. (District 35)

Midview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**59.292802**	**$1,824.65**

Value Increase: **16.20%**

Net Millage Change: **-4.159981**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$116,200	**$40,670**	**55.132821**	**$1,970.83**

Change in Yearly Taxes: **$146.18**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+12.66%**

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

Grafton Village (District 36)

Midview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**56.975779**	**$1,753.69**

Value Increase: **21.00%**

Net Millage Change: **-3.910234**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$121,000	**$42,350**	**53.065545**	**$1975.64**

Change in Yearly Taxes: **$221.95**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+10.46%**

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

Henrietta Twp. (District 37)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**54.570704**	**$1,699.30**

Value Increase: **15.80%**

Net Millage Change: **-2.498658**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,800	**$40,530**	**52.072046**	**$1,877.07**

Change in Yearly Taxes: **$177.77**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+11.00%**

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

Huntington Twp. (District 39)

Black River Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.909042**	**$1,741.61**

Value Increase: **18.20%**

Net Millage Change: **-1.633221**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$118,200	**$41,370**	**52.544445**	**$1,933.19**

Change in Yearly Taxes: **$191.58**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.17%**

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

Lagrange Twp. (District 40)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**59.370155**	**$1,884.44**

Value Increase: **22.40%**

Net Millage Change: **-6.354804**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$122,400	**$42,840**	**53.015351**	**$2,057.27**

Change in Yearly Taxes: **$172.83**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+2.47%**

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

Lagrange Village (District 41)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**62.130918**	**$1,980.77**

Value Increase: **15.00%**

Net Millage Change: **-6.699791**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,000	**$40,250**	**55.431127**	**$2,029.77**

Change in Yearly Taxes: **$49.00**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+4.39%**

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

Lorain (District 42)

Lorain Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**66.407671**	**$2,057.19**

Value Increase: **20.20%**

Net Millage Change: **-8.717241**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$120,200	**$42,070**	**57.690430**	**$2,147.58**

Change in Yearly Taxes: **$90.39**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+0.65%**

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

Lorain (District 43)

Amherst Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**60.313238**	**$1,872.76**

Value Increase: **13.60%**

Net Millage Change: **-6.855437**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$113,600	**$39,760**	**53.457801**	**$1,885.01**

Change in Yearly Taxes: **$12.25**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **-5.63%**

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

Lorain (District 44)

Vermilion Schools

2020/2021			
Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.756497**	**$1,730.13**

Value Increase: **1.40%**

Net Millage Change: **-3.819574**

2021/2022			
Market	Assessed	Eff. Rate	Taxes
$101,400	**$35,490**	**51.936923**	**$1,623.77**

Change in Yearly Taxes: **($97.36)**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.49%**

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

Lorain (District 45)

Clearview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**61.784924**	**$1,907.94**

Value Increase: **19.60%**

Net Millage Change: **-5.712690**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,600	**$41,860**	**56.072234**	**$2,069.92**

Change in Yearly Taxes: **$161.98**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+7.74%**

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

Penfield Twp. (District 46)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**61.480259**	**$1,946.80**

Value Increase: **20.50%**

Net Millage Change: **-6.461812**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$120,500	**$42,175**	**55.018447**	**$2,097.40**

Change in Yearly Taxes: **$150.60**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+14.53%**

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

Pittsfield Twp. (District 47)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**59.672986**	**$1,890.46**

Value Increase: **28.40%**

Net Millage Change: **-6.399301**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$128,400	**$44,940**	**53.273685**	**$2,165.15**

Change in Yearly Taxes: **$274.69**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+19.46%**

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

Pittsfield Twp. (District 48)

Oberlin Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**59.619985**	**$1,871.13**

Value Increase: **27.60%**

Net Millage Change: **-3.796048**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$127,600	**$44,660**	**55.823937**	**$2,235.27**

Change in Yearly Taxes: **$364.14**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+19.20%**

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

Pittsfield Twp. (District 49)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**51.994912**	**$1,615.10**

Value Increase: **28.30%**

Net Millage Change: **-3.647359**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$128,300	**$44,905**	**48.347553**	**$1,925.23**

Change in Yearly Taxes: **$310.13**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+9.41%**

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

North Ridgeville (District 50)

North Ridgeville Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**63.332664**	**$1,970.42**

Value Increase: **18.30%**

Net Millage Change: **-4.798031**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$118,300	**$41,405**	**58.534633**	**$2,155.89**

Change in Yearly Taxes: **$185.47**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+2.47%**

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

Rochester Twp. (District 51)

New London Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**49.669648**	**$1,539.36**

Value Increase: **14.50%**

Net Millage Change: **-5.215077**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$114,500	**$40,075**	**44.454571**	**$1,577.45**

Change in Yearly Taxes: **$38.09**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+11.60%**

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

Rochester Twp. (District 52)

Mapleton Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**46.652656**	**$1,440.46**

Value Increase: **14.50%**

Net Millage Change: **-1.300652**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$114,500	**$40,075**	**45.352004**	**$1,607.51**

Change in Yearly Taxes: **$167.05**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+6.83%**

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

Rochester Twp. (District 53)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**52.126051**	**$1,608.09**

Value Increase: **14.50%**

Net Millage Change: **-3.468462**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$114,500	**$40,075**	**48.657589**	**$1,717.91**

Change in Yearly Taxes: **$109.82**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+2.49%**

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

Rochester (District 54)

New London Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**52.889648**	**$1,648.91**

Value Increase: **14.30%**

Net Millage Change: **-5.462905**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$114,300	**$40,005**	**47.426743**	**$1,690.00**

Change in Yearly Taxes: **$41.09**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.05%**

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

Rochester (District 55)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.346051**	**$1,717.64**

Value Increase: **15.90%**

Net Millage Change: **-3.716290**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,900	**$40,565**	**51.629761**	**$1,855.83**

Change in Yearly Taxes: **$138.19**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+4.28%**

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

New Russia Twp. (District 56)

Keystone Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.540562**	**$1,751.87**

Value Increase: **16.90%**

Net Millage Change: **-5.952057**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$116,900	**$40,915**	**49.588505**	**$1826.91**

Change in Yearly Taxes: **$75.04**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+11.58%**

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

New Russia Twp. (District 57)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**50.697105**	**$1,576.59**

Value Increase: **17.00%**

Net Millage Change: **-2.338358**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$117,000	**$40,950**	**48.358747**	**$1759.19**

Change in Yearly Taxes: **$182.60**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.18%**

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

New Russia Twp. (District 58)

Oberlin Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**55.487561**	**$1,732.54**

Value Increase: **15.10%**

Net Millage Change: **-3.348804**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,100	**$40,285**	**52.138757**	**$1,874.20**

Change in Yearly Taxes: **$141.66**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+12.65%**

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

South Amherst (District 59)

Firelands Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**52.920703**	**$1,651.25**

Value Increase: **18.20%**

Net Millage Change: **-2.452860**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$118,200	**$41,370**	**50.467843**	**$1,860.14**

Change in Yearly Taxes: **$208.89**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+8.23%**

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

Oberlin (District 60)

Oberlin Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**62.364666**	**$1,943.15**

Value Increase: **15.30%**

Net Millage Change: **-3.837844**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,300	**$40,355**	**58.526822**	**$2,103.02**

Change in Yearly Taxes: **$159.87**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+7.51%**

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

Sheffield Twp. (District 61)

Clearview Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**67.325024**	**$2070.64**

Value Increase: **12.90%**

Net Millage Change: **-3.569749**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$112,900	**$39,515**	**63.755275**	**$2,226.12**

Change in Yearly Taxes: **$155.48**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+7.67%**

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

Sheffield Lake (District 64)

Sheffield/Sheffield Lake Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**72.488079**	**$2,257.23**

Value Increase: **17.70%**

Net Millage Change: **-6.155279**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$117,700	**$41,195**	**66.332800**	**$2,430.18**

Change in Yearly Taxes: **$172.95**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+6.83%**

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

Sheffield Village (District 65)

Sheffield/Sheffield Lake Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**66.290085**	**$2,064.43**

Value Increase: **16.00%**

Net Millage Change: **-5.212681**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$116,000	**$40,600**	**61.077404**	**$2,205.43**

Change in Yearly Taxes: **$141.00**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+7.41%**

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

Wellington Twp. (District 66)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**53.345583**	**$1,657.47**

Value Increase: **15.60%**

Net Millage Change: **-3.737813**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$115,600	**$40,460**	**49.607770**	**$1,780.30**

Change in Yearly Taxes: **$122.83**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+7.00%**

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

Wellington Village (District 67)

Wellington Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**54.965583**	**$1,707.08**

Value Increase: **14.90%**

Net Millage Change: **-3.737813**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$114,900	**$40,215**	**51.227770**	**$1,826.53**

Change in Yearly Taxes: **$119.45**

Lorain County
Tax District Calculations

Value and Tax Changes

- **$100,000** Residential Value
- Avg. Tax Change: **+6.43%**

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

Lorain (District 68)

Elyria Schools

2020/2021

Market	Assessed	Eff. Rate	Taxes
$100,000	**$35,000**	**71.276113**	**$2,226.10**

Value Increase: **19.90%**

Net Millage Change: **-7.972593**

2021/2022

Market	Assessed	Eff. Rate	Taxes
$119,900	**$41,965**	**63.303520**	**$2,369.25**

Change in Yearly Taxes: **$143.15**

How can taxpayers appeal their value?

Board of Revision

Appeals can be filed from 1/3/2022 to 3/31/2022

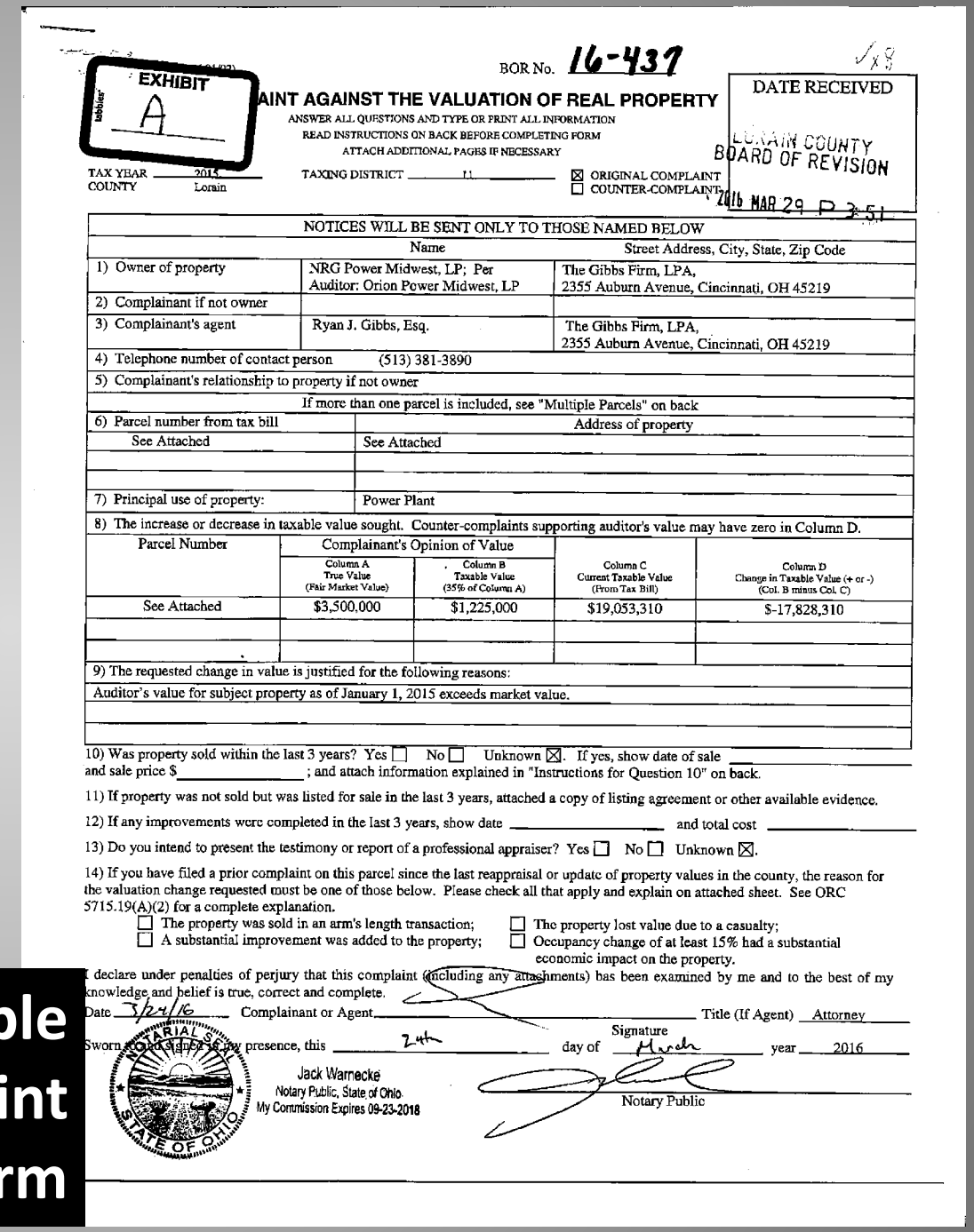


EXHIBIT A

BOR No. 16-437

AINT 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

DATE RECEIVED
LORAIN COUNTY BOARD OF REVISION
2016 MAR 29 P 2:51

TAX YEAR 2015 TAXING DISTRICT 11 ☒ ORIGINAL COMPLAINT ☐ COUNTER-COMPLAINT
COUNTY Lorain

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW		
	Name	Street Address, City, State, Zip Code
1) Owner of property	NRG Power Midwest, LP; Per Auditor: Orion Power Midwest, LP	The Gibbs Firm, LPA, 2355 Auburn Avenue, Cincinnati, OH 45219
2) Complainant if not owner		
3) Complainant's agent	Ryan J. Gibbs, Esq.	The Gibbs Firm, LPA, 2355 Auburn Avenue, Cincinnati, OH 45219
4) Telephone number of contact person	(513) 381-3890	
5) Complainant's relationship to property if not owner		

If more than one parcel is included, see "Multiple Parcels" on back

6) Parcel number from tax bill	Address of property
See Attached	See Attached
7) Principal use of property:	Power Plant

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
See Attached	$3,500,000	$1,225,000	$19,053,310	$-17,828,310

9) The requested change in value is justified for the following reasons:
Auditor's value for subject property as of January 1, 2015 exceeds market value.

10) Was property sold within the last 3 years? Yes ☐ No ☐ Unknown ☒. If yes, show date of sale _____ and sale price $_____; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attached a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date _____ and total cost _____

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

14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See ORC 5715.19(A)(2) for a complete explanation.

☐ The property was sold in an arm's length transaction;
☐ A substantial improvement was added to the property;
☐ The property lost value due to a casualty;
☐ Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3/24/16 Complainant or Agent _____ Title (If Agent) Attorney

Signature

Sworn to or affirmed in my presence, this 24th day of March year 2016

Jack Warnecke
Notary Public, State of Ohio
My Commission Expires 09-23-2018

Notary Public

Sample Complaint Form

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

Reappraisal Year

Update Year

2021 Triennial Update & Taxes:

Public Outreach

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
auditor@loraincounty.com
440-329-5207