



**Department of
Taxation**

Tax Equalization
4485 Northland Ridge Blvd.
Columbus, OH 43229
(614) 466-5744 Fax (614) 752-9822
tax.ohio.gov
Equal Opportunity Employer

VIA Email Only

TO: All County Auditors and County Treasurers

FROM: Shelley Wilson, Executive Administrator, Tax Equalization Division /sw

RE: Contents For Tax Year 2020 Real Estate Tax Bills And
Contents For Tax Year 2021 Manufactured And Mobile Home Tax Bills And
Contents For Tax Year 2020 Tax List and Duplicate of Real And Public Utility
Property.

DATE: September 24, 2020

Attached is journal entry 20-09-0234, prescribing the contents of real estate tax bills for tax year 2020 and entry 20-09-0235 prescribing the contents of manufactured and mobile home tax bills for tax year 2021. Also attached is entry prescribing the contents of the county auditor’s tax list and treasurer’s duplicate of real and public utility property for tax year 2020. These entries supersede entry numbers 19-08-0213, 19-08-0214 and entry 19-08-0215 which were the previous entries on these matters. Any deviations from these entries must be approved by the Tax Commissioner.

Real Property Tax Bills:

Items 4, 20, and 39-42 continue to be optional for the real estate tax bills. They may be included on the tax bill if there is room, but they are not required.

The following is an example from an actual real property tax bill:

Gross Tax Rate	100.56 mills	Gross Taxes	\$3,604.06
Non-Business Credit		Tax Reduction	-1,168.96
Rollback Factor	9.3145%	Subtotal	\$2,435.10
Owner Occupancy Credit		Non-Business Credit	-226.82
Rollback Factor	2.3286%	Owner Occupancy Credit	-56.70
Taxable Land Value	\$8,470	Current Net Taxes for Year	\$2,151.58
Taxable Improvement Value	\$27,370	Current Net Taxes for Half	\$1,075.79
Total Taxable Value	\$35,840		
Effective Tax Rate	67.943642 mills		

Manufactured And Mobile Home Tax Bills:

Items 4 and 27 are optional for homes taxed like real property. Homes taxed as personalty, however, must include item 4 but do not need to include items 5, 6, 7, 16, 17, 18, 19, and 30. If the county chooses to use one format for both homes taxed like real property and homes taxed as personalty, the bill must contain a clear indication of the method used to calculate the tax.

Any questions on this matter should be directed to me at shelley.wilson@tax.state.oh.us.

SW/MH
Enclosures