



Robyn M. Sheets

Crawford County Auditor

112 E. Mansfield Street, Suite 105
 Bucyrus, Ohio 44820
 (419) 562-7941

Facts, Fiction, and Frequently Asked Questions

An informational guide for Crawford County Property Owners

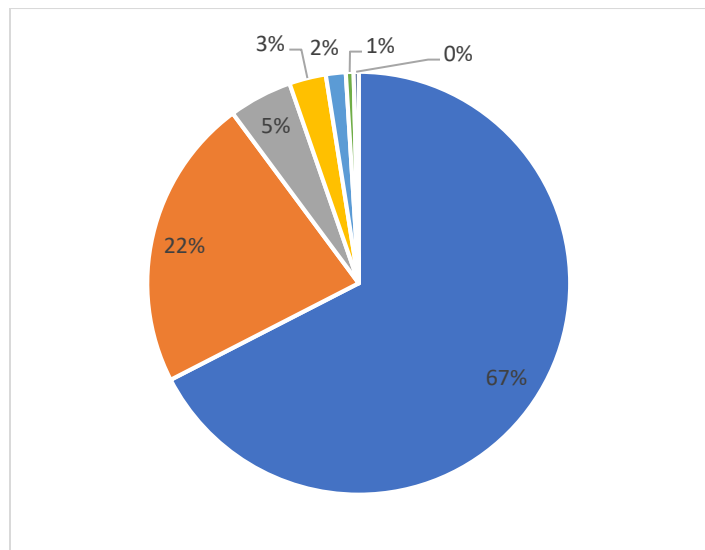
Fiction: If property values increase by 38%, taxes will increase by 38%.

Fact: A 38% increase in property values DOES NOT EQUAL a 38% increase in property taxes. In other words, there is no dollar-for-dollar correlation between the decrease or increase in appraised value and taxes. Appraised value multiplied by the voted levies equal the generated taxes. It is then that most tax rates are adjusted each year to ensure they generate the amount of revenue they generated in the previous year. This adjustment is referred to as the tax reduction factor. The tax reduction factor offsets the increase in property values by lowering the tax rate for voted levies. The new property values established with the 2024 reappraisal will be used for calculating the tax bills due for collection during calendar year 2025.

FAQ: What jurisdictions are supported by Crawford County property taxes?

Fact: As indicated in the pie chart below, the majority of tax dollars go to support schools. Other entities such as the County, townships, municipalities, ambulance and fire districts, park districts, and libraries are also supported by local tax dollars.

2023 Tax Distributions		
District	%	Real Estate
Schools	67	\$32,788,449
County	22	10,885,328
Townships	5	2,358,003
Municipalities	3	1,365,558
Ambulance/Fire	2	738,369
Park	1	288,409
Library	0	187,043
Total	100	\$48,611,159





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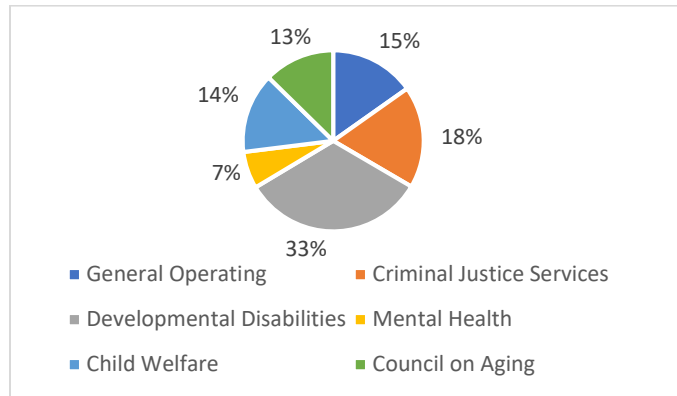
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Fiction: Crawford County needs more property taxes to balance its General Fund budget.

Fact: Crawford County receives 2% of all property taxes collected. This chart shows the percentage of property taxes received by the various jurisdictions in Crawford County.

TAX/LEVY	2023 GROSS TAX COLLECTIONS
General Operating	1,655,152
Criminal Justice Services	1,983,002
Developmental Disabilities	3,590,405
Mental Health	721,092
Child Welfare	1,558,382
Council on Aging	1,377,295
TOTAL	\$10,885,328



Fact: To see where your property taxes go, you can go to the Auditor's Property Search (<http://realestate.crawford-co.org/re-search.php>), and search by owner name, address, or parcel number. Click on the record you wish to display. Then click on the Levies tab to see all the property tax levies and the amounts for the current year and estimated for the next year.

Sub-division	Levy Type	Tax Rate	Effective Rate	% of Total	Current Year	Estimated Next Year
8 / BUCYRUS CITY - BUCYRUS CITY					Tax Rate:	82.150
					Reduction Factor:	.2818180
					Effective Rate:	58.9987
					Taxable Values:	14770
CRAWFORD COUNTY	CHILDREN SERVICES	voted .500	0.2646	0.45%	3.52	3.52
CRAWFORD COUNTY	CHILDREN SERVICES	voted 1.500	1.4090	2.39%	20.82	20.82
CRAWFORD COUNTY	COUNCIL ON AGING	voted .750	0.7045	1.19%	10.41	10.41
CRAWFORD COUNTY	COUNCIL ON AGING	voted .800	0.6584	1.12%	8.76	8.76
CRAWFORD COUNTY	COUNCIL ON AGING	voted .200	0.1646	0.28%	2.43	2.43
CRAWFORD COUNTY	CRIMINAL JUSTICE SERVICE	voted 2.750	2.2632	3.84%	30.09	30.09
CRAWFORD COUNTY	FAIRWAY SCHOOL	voted 3.500	2.8526	4.84%	37.93	37.93
CRAWFORD COUNTY	FAIRWAY SCHOOL	voted 1.500	1.2345	2.09%	16.42	16.42
CRAWFORD COUNTY	GENERAL	2.000	2.0000	3.39%	26.59	26.59
CRAWFORD COUNTY	MENTAL HEALTH 88	voted 1.000	0.8230	1.39%	10.94	10.94
BUCYRUS CITY S.D.	BOND/SCHOOL \$13,150,000	voted 6.550	6.5500	11.10%	87.07	87.07
BUCYRUS CITY S.D.	CURRENT EXPENSE CONT-PR	voted 21.100	8.8104	14.93%	117.12	117.12
BUCYRUS CITY S.D.	CURRENT EXPENSE CONT-77	voted 9.000	4.5258	7.67%	60.17	60.17
BUCYRUS CITY S.D.	CURRENT EXPENSE CONT-89	voted 6.000	3.6303	6.15%	48.26	48.26
BUCYRUS CITY S.D.	EMERGENCY \$1,585,718	voted 11.700	11.7000	19.83%	155.53	155.53
BUCYRUS CITY S.D.	GENERAL	3.500	3.5000	5.93%	46.53	46.53
BUCYRUS CITY S.D.	PERMIMP/CLSSRM FAC CONT	voted 1.000	0.8211	1.39%	10.92	10.92
PIONEER CAREER CENTERS	CURRENT EXPENSE	voted 1.700	1.1967	2.03%	17.68	17.68
PIONEER CAREER CENTERS	CURRENT EXPENSE CONT-80	voted 1.000	0.4245	0.72%	5.64	5.64
PIONEER CAREER CENTERS	CURRENT EXPENSE CONT-83	voted 1.000	0.4638	0.79%	6.17	6.17



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Fiction: The County Auditor can decide when and how to appraise properties in Crawford County.

Fact: As County Auditor, I receive an order from the Tax Commissioner of Ohio ordering me as the County Auditor to conduct a reappraisal or a triennial update. The legal requirements for conducting a reappraisal are spelled out in the Ohio Revised Code and the Ohio Administrative Code.

Fiction: The County Auditor increases property values for the purpose of collecting more property taxes.

Fact: As County Auditor, I do not collect property taxes. My legal responsibility is to establish property values based on the recent sale prices paid for properties in Crawford County and to conduct a reappraisal of all properties in accordance with the reappraisal standards established by the Ohio Department of Taxation. In addition, the tentative property values must be received and must be approved by the Ohio Department of Taxation. Property taxes are determined by the voters of Crawford County, not by the County Auditor.

FAQ: What can I expect with the 2024 Reappraisal?

Fact: Crawford County has contracted with Vision Government Services, Inc., a company authorized by the State of Ohio that specializes in mass appraisals, to appraise more than 33,000 parcels within Crawford County. After the reappraisal has been completed, the tentative property values are submitted to the Ohio Department of Taxation for review and approval. We expect to receive the approved tentative property values in mid to late summer. Once property values have been approved, all property owners will receive notification from the County Auditor's Office of the proposed tentative value for their property based on the 2024 reappraisal. In early Fall 2024, the County Auditor's office will conduct informal hearings with property owners. Property owners will be able to discuss the value of their property with an appraiser. Property owners will also have the opportunity to submit information related to the value of their property which will be considered by our appraisers to determine whether an adjustment should be made to the proposed tentative value of the property. Final values for properties will be established in late Fall 2024. If a property owner is not satisfied with the outcome of the informal hearing, the property owner will have the opportunity to file a Property Valuation Complaint with the Crawford County Board of Revision. The Board of Revision may adjust property values...*not tax dollars*. A complaint form must be filed with the County Auditor's Office between January 1, 2025 and March 31, 2025.



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FAQ: How does the County determine the value for a property?

Fact: A reappraisal of more than 33,000 parcels in Crawford County is done by gathering data on every property and evaluating sales of similar properties in a similar geographical location.

FAQ: What information is considered in arriving at a value for my property?

Fact: A key factor of many in determining a property's value is location. Size, topography of the land, age of the structure, style of the home, square footage, quality of construction, outbuildings, and overall condition of the property are also considered along with recent sales in the neighborhood, when determining your property's valuation.

FAQ: What causes changes in valuation?

Fact: The primary objective of a reappraisal is to adjust and equalize property values to reflect changes in the marketplace since the last valuation event. Since property values do not change uniformly, some values will go up, some will stay the same, and some will have gone down since the 2021 Triennial Update. Other factors include an alteration or change in the property. Some of those changes may be buildings added or removed, interior finish added to a basement or garage, or a new pole building or garage constructed, etc. A change in property use might also result in a change in valuation. For instance, a property use change from residential to commercial would be a cause.

FAQ: What is market value and why is it important?

Fact: Ohio's Constitution, laws and courts have determined that the "measure" to be used in determining the value by which property is subject to taxation is the "estimated fair market value." Fair market value is defined as the most probable price each property would be estimated to sell for in an open market between a willing buyer and a willing seller, neither being under any pressure to buy or sell, and all parties having full knowledge of all relevant facts about the property.



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FAQ: What is assessed value and why is it important?

Fact: Assessed value on real estate is set at 35% of market value by the Tax Commissioner of the State of Ohio. Assessed value is important because it is the value of taxable property to which the tax rate is applied in order to calculate the amount of taxes due.

FAQ: What will my property taxes be for 2025 as a result of the reappraisal?

Fact: Taxes owed for 2025 cannot be calculated until the end of the year. Taxes are based, in part, on the levies that Crawford County voters authorize. Therefore, the County Auditor cannot estimate taxes owed until after the November election is certified and until tax reduction factors are received from the State Department of Taxation in mid-December.

FAQ: Who determines the value of Current Agricultural Use Value or CAUV?

Fact: The Ohio Tax Commissioner, with the advice of the Agricultural Advisory Committee, determines the value for approximately 3,500 soil types having a slope of less than 25% within the State of Ohio each year. The Tax Commissioner then issues an order to each of the 88 County Auditors directing them to use the value charts, created for the valuation of all CAUV lands within the State of Ohio.

FAQ: How is the value calculated for CAUV?

Fact: The Current Agricultural Use Values are based on a formula comprised of five factors applied to three crops. Those five factors include the following:

- ***Cropping Pattern*** – The Tax Commissioner calculates the total number of acres of corn, beans, and wheat that were planted in the State of Ohio and compares it to the total acres of the three crops to establish a percentage of the total acres devoted to that particular crop. A five year average is utilized.
- ***Crop Prices*** – The crop prices are determined by surveying elevators across the State of Ohio.
- ***Crop Yields*** – These are based upon Farm Service Agency (FSA) yields per acre for each soil type, adjusted for average yields across the State of Ohio.
- ***Non-land Production Cost*** – These numbers are based upon farmer surveys by the Ohio State University.



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- **Capitalization Rate** – This number is based upon the interest rate for a 15 year mortgage at Farm Credit Service with 40% provided by the landowner and 60% by the credit agency.

The crop prices, non-land production costs and capitalization rate are calculated by considering the previous seven years of numbers and eliminating the highest number and the lowest number and then averaging the remaining five numbers. The prices, cropping patterns, costs, and yield are then added and subtracted to determine the net profit per acre for each soil type. That number is then divided by the capitalization rate. This calculation is performed for each of the more than 3,500 soil types across the State of Ohio which has a slope of less than 25%.

FAQ: **Can a property owner appeal Current Agricultural Use Value?**

Fact: The County Auditor has no authority to adjust CAUV soil values because they are sent to the County Auditor as an order from the Tax Commissioner. There are no provisions within the laws of Ohio for County Auditors to make adjustments to the values contained in that order.

Fact: **In closing, I sincerely hope that this document has answered some of your questions. Do not hesitate to contact my office with any questions or concerns about the value of your home, farm, or land with regards to how it is valued by the provisions set forth in Ohio law and how property taxation in Ohio works. My staff and myself are happy to assist you.**

Feel free to contact the Crawford County Auditor's Office with questions by

Accessing
the website:

<https://ccauditor.crawford-co.org>

Calling:

(419) 563-1850

Emailing:

appraisal2024@crawford-co.org

Faxing:

(419) 562-2139

Visiting:

112 E. Mansfield St., Suite 105, Bucyrus, Ohio 44820

Monday – Friday 8:00 am – 4:30 pm