

HAMILTON COUNTY



AUDITOR'S OFFICE



Jessica E. Miranda
HAMILTON COUNTY AUDITOR

Hi, I'm Auditor Miranda!

Former State Representative, Ohio Statehouse Whip, and Winton Woods School Board President

Passion for Fair School Funding, Replenished Local Government Funding, for greater economic opportunity for Hamilton County Residents

Lifelong Ohioan, raising her three daughters in the City of Forest Park, the second largest city in Hamilton County

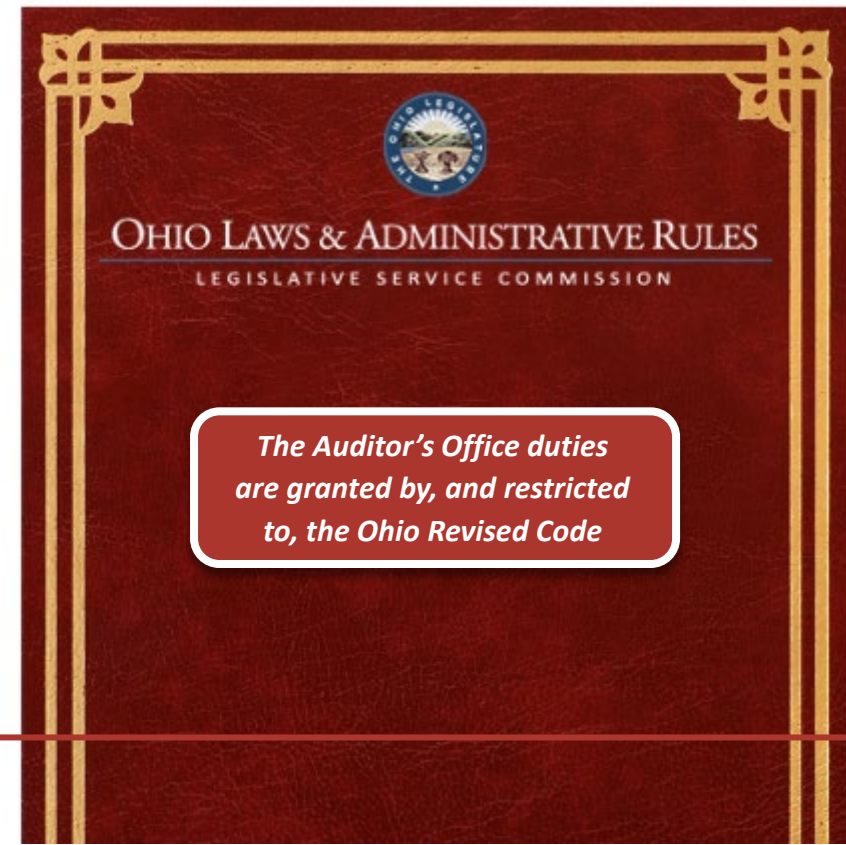


AUDITOR RESPONSIBILITIES

SERVING OUR COMMUNITY

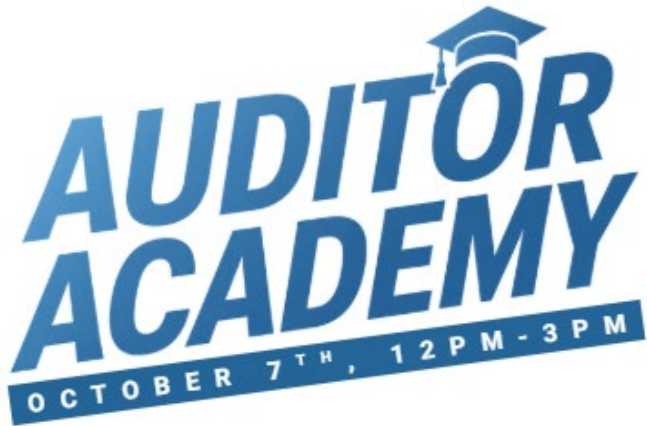
Our mission is to perform professionally the statutory duties of this office with **integrity, independence**, and a spirit of technological **innovation**.

- **Chief Financial Officer**
- **Real Property Assessor**
- **County Board of Revision**
- **County Budget Commission**
- **Administration of Rental Registration Program, Homestead Exemption, Owner Occupancy Credit**
- **Dog Licensing**
- **Weights and Measures**
- **Other duties as assigned by statute**



IMPORTANT REMINDERS

DATES AND ANNOUNCEMENTS



2025 ANNUAL REPORT
([Linked Here](#))



WE SERVE THE COMMUNITY

BUT WE DON'T DO IT ALL

County Auditor's Offices administer functions outlined in statute. While we have many responsibilities, **we don't do everything!**

Collect Property Taxes

That's the County Treasurer!

Manage Deeds

That's the County Recorder!

Provide Surveys & Maps

That's the County Engineer!

Make Abatement Policy

That's your local political
subdivision!



WE WORK IN VALUES

NOT TAXES

The Auditor's Office does not have the authority to outright lower your property tax liability. **Tax policy is set by the State and your locally elected officials.**



HOW DOES THE VALUE IMPACT THE CALCULATION OF TAXES OWED?

Property value is part of the formula for calculating property taxes, it is not the only variable.

Communities see increases in tax revenue by having more taxable property (new construction) or by voters approving a property tax increase or new levy.



AN INCREASE IN FAIR MARKET VALUE DOESN'T MEAN AN EQUAL INCREASE IN PROPERTY TAXES.

For example, if your property value goes down 5%, it does not mean your taxes go down 5%.

Voted levies in most cases impact your taxes. However, Ohio law provides reduction factors for those voted levies. This means that a factor is applied to adjust taxes on new market value of each existing property to produce the same revenue that was received in the previous year.



THREE AREA COMPARISON

(ALL POLITICAL SUBDIVISIONS)

Cincinnati		Silverton		Sharonville	
Parcel Example: 001-0001-0001-00		Parcel Example: 602-0009-0014-00		Parcel Example: 608-0012-0146-00	
Parcel Value	\$236,790	Parcel Value	\$236,930	Parcel Value	\$236,810
Real Property Current Tax	\$5,092.06	Real Property Current Tax	\$5,810.87	Real Property Current Tax	\$3,943.56
Cincinnati Public School District ICC	-\$173.32	Great Oaks JVSD ICC	-\$23.82	Great Oaks JVSD ICC	-\$23.80



*Estimated for Tax Year 2025, Payable 2026 ; ICC refers to the Inflation Cap Credit; JVSD refers to Joint Vocational School District

REAPPRAISAL PROCESS

STATUTORILY REQUIRED, EXPERTLY EXECUTED

Ohio Law requires Auditors to value properties in their respective County, at fair market value, **twice during a six-year cycle**.

Cycle	Purpose	Schedule
Annual	Permits, new construction, etc.	Every Year
Triennial (every 6 years, <i>alternating</i>)	Desktop review based on recent sales	2026, 2033*, 2039
Mass-Appraisal (every 6 years, <i>alternating</i>)	Full review of over 350,000 parcels within the county, conducted in partnership with contracted, external appraisers	2023, 2030*, 2036



*Governor DeWine, with the Ohio Department of Taxation, announced changes to the appraisal cycle. This pushes Hamilton County's original schedule from 2029 to 2030 and all further appraisals and triennials to align.

NEW WEBSITE ANNOUNCEMENT

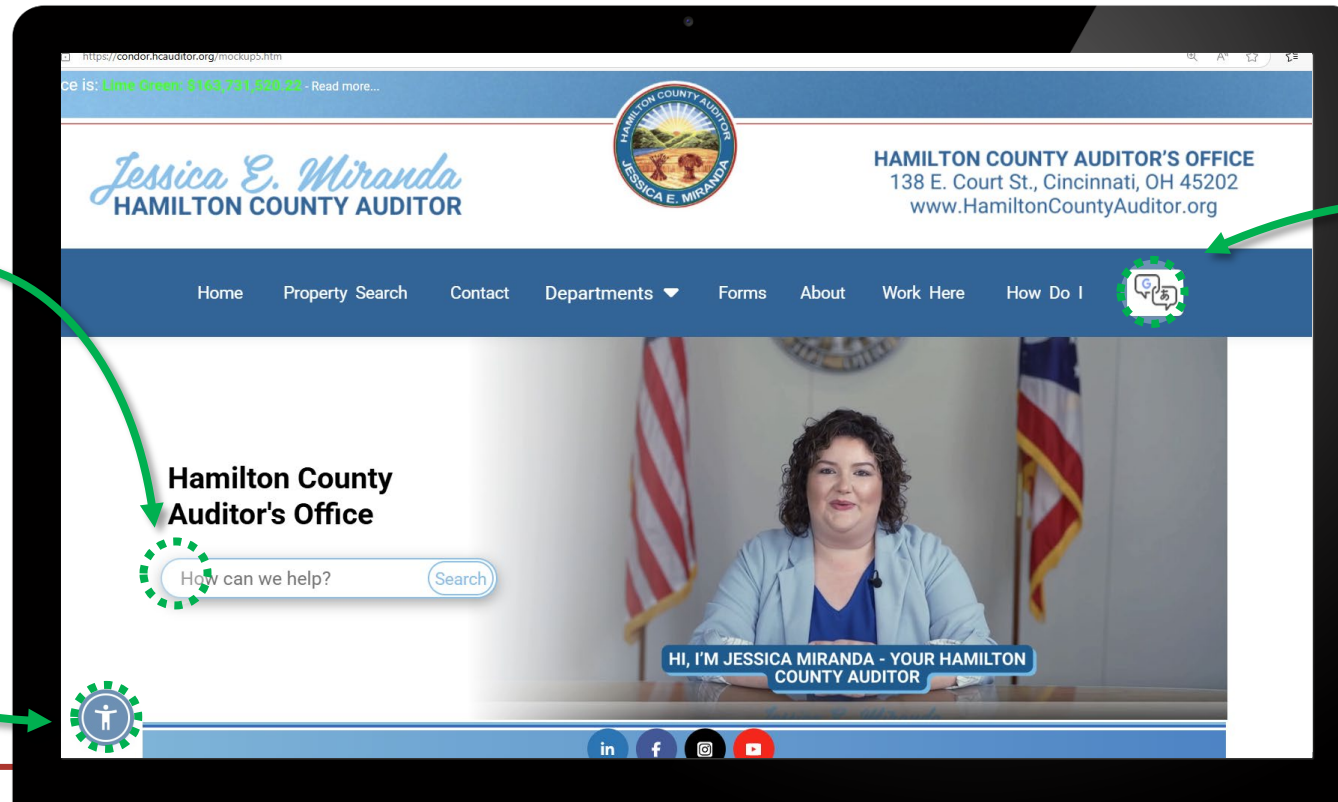
NEW LOOK, SAME TOOLS

We are excited to launch the Hamilton County Auditor's Office's refreshed website, designed with you in mind. Our updated layout and features will help you quickly access key services with unprecedented ease.

A search bar makes navigation even easier!

An accessibility plug-in ensures all can use this resource!

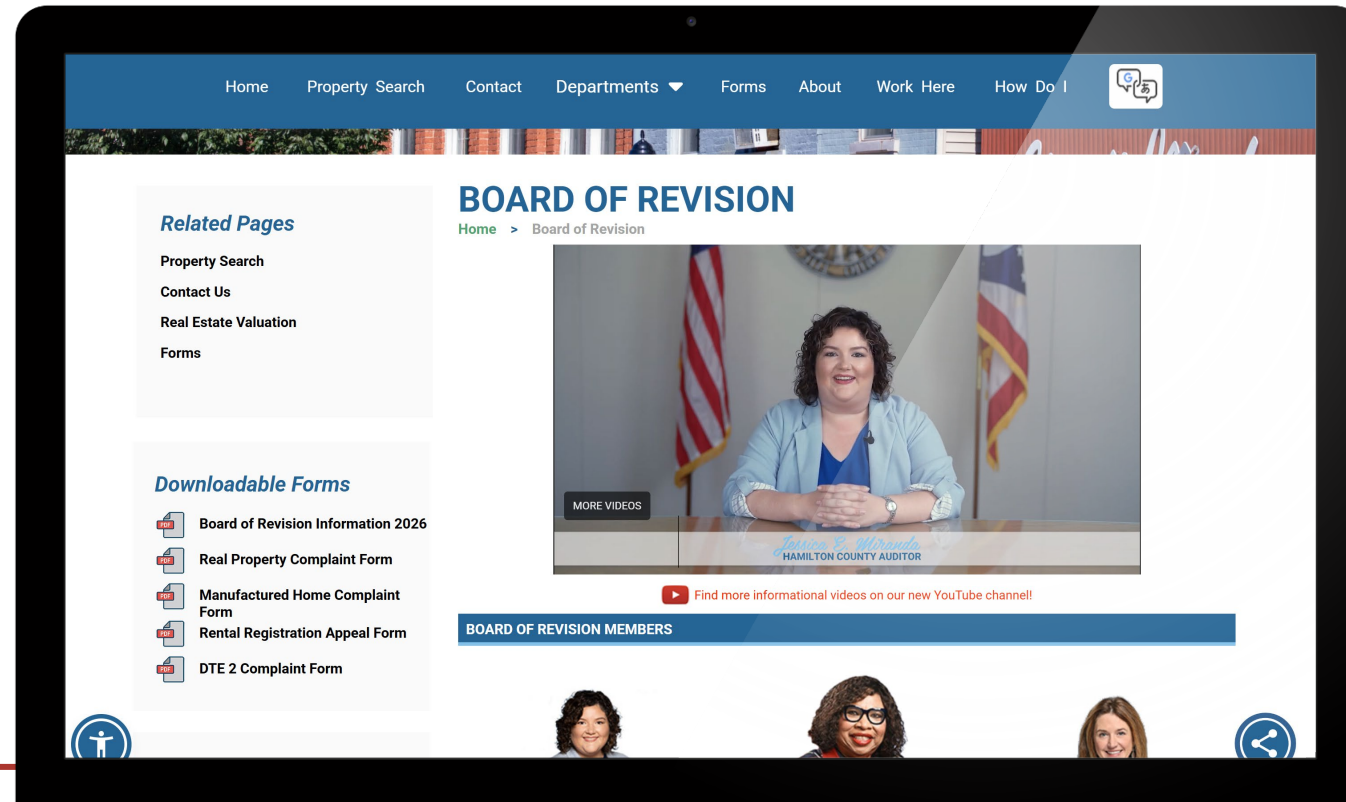
A translation tool with over 100 languages!



WEBSITE TOOLS

BOARD OF REVISION

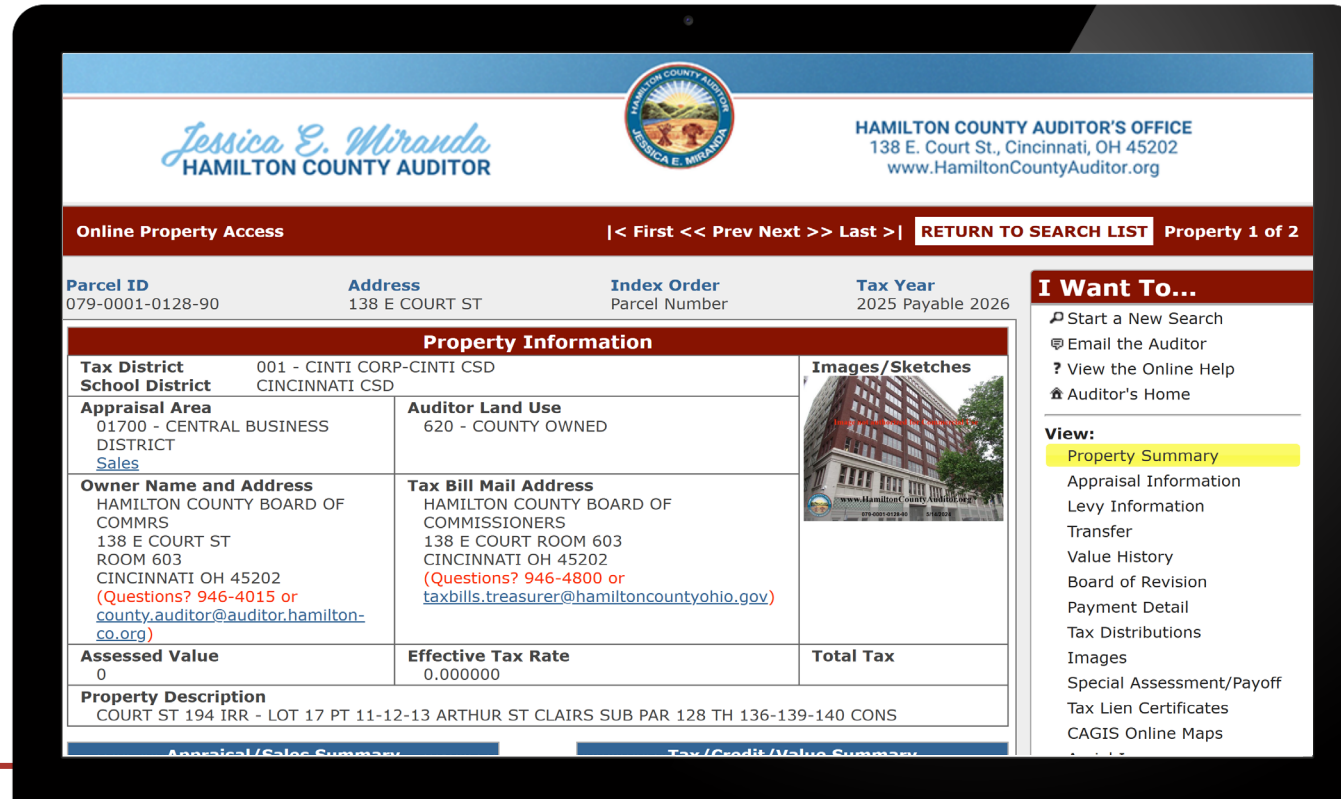
Any owner of property in Hamilton County may **contest a property value by filing a complaint** with the Board of Revision between 1/1 and 3/31 each year. Forms can be found at  www.HamiltonCountyAuditor.org.



WEBSITE TOOLS

TAX & SALES INFO

You can use  www.HamiltonCountyAuditor.org to search property and tax info by name, address, or parcel.



The screenshot displays the Hamilton County Auditor's Office website. At the top, there is a header with the auditor's name, Jessica E. Miranda, and the office's contact information. Below the header, a navigation bar includes links for "Online Property Access" and "RETURN TO SEARCH LIST". The main content area is divided into several sections:

- Parcel ID:** 079-0001-0128-90
- Address:** 138 E COURT ST
- Index Order:** Parcel Number
- Tax Year:** 2025 Payable 2026

The **Property Information** section includes:

- Tax District:** 001 - CINTI CORP-CINTI CSD
- School District:** CINCINNATI CSD
- Appraisal Area:** 01700 - CENTRAL BUSINESS DISTRICT
- Auditor Land Use:** 620 - COUNTY OWNED
- Owner Name and Address:** HAMILTON COUNTY BOARD OF COMMRs, 138 E COURT ST, ROOM 603, CINCINNATI OH 45202. Contact info: (Questions? 946-4015 or county.auditor@auditor.hamilton-co.org)
- Tax Bill Mail Address:** HAMILTON COUNTY BOARD OF COMMISSIONERS, 138 E COURT ROOM 603, CINCINNATI OH 45202. Contact info: (Questions? 946-4800 or taxbills.treasurer@hamiltoncountyohio.gov)
- Assessed Value:** 0
- Effective Tax Rate:** 0.000000
- Total Tax:**
- Property Description:** COURT ST 194 IRR - LOT 17 PT 11-12-13 ARTHUR ST CLAIRS SUB PAR 128 TH 136-139-140 CONS

On the right side, there is a section titled **I Want To...** with links for:

- Start a New Search
- Email the Auditor
- View the Online Help
- Auditor's Home

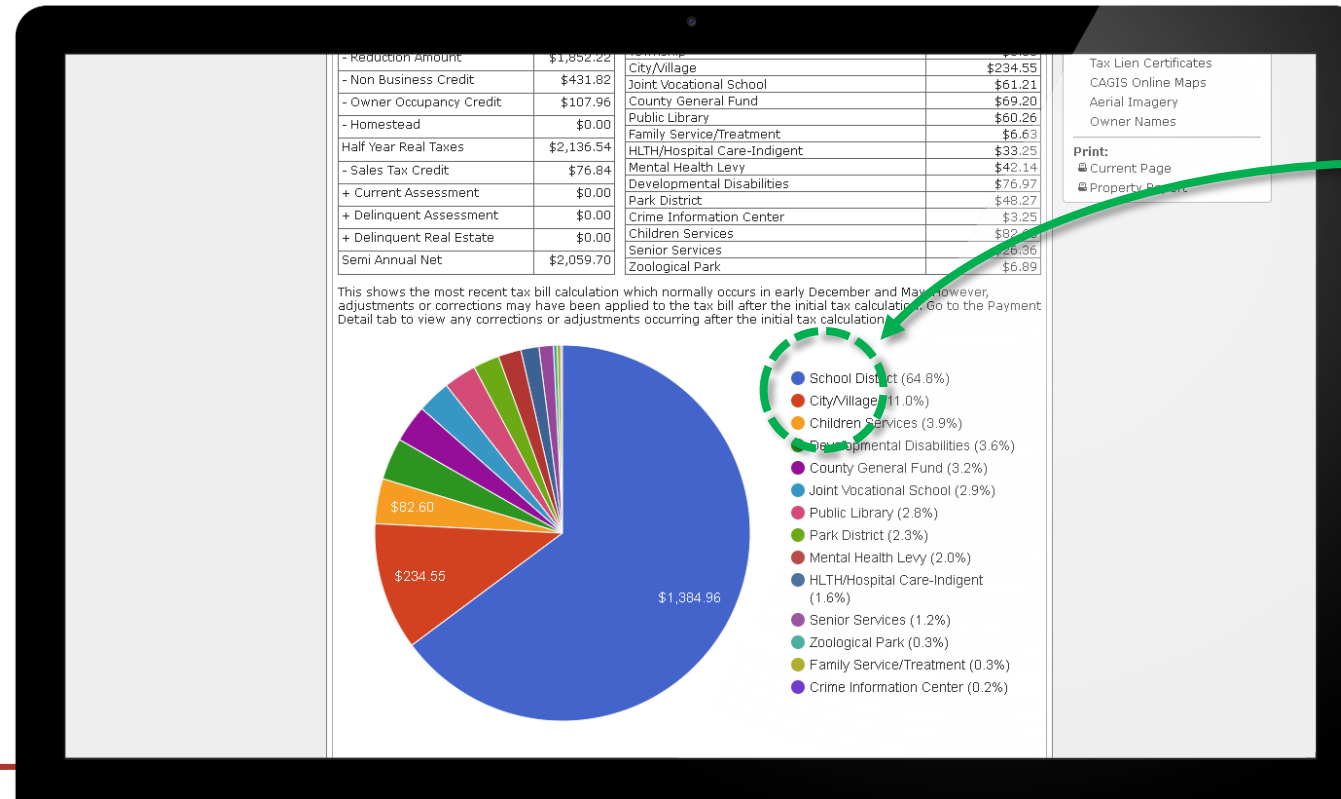
Below this is a **View:** section with a list of links:

- Property Summary (highlighted)
- Appraisal Information
- Levy Information
- Transfer
- Value History
- Board of Revision
- Payment Detail
- Tax Distributions
- Images
- Special Assessment/Payoff
- Tax Lien Certificates
- CAGIS Online Maps

WEBSITE TOOLS

TAX & SALES INFO

To see where your property taxes are spent, click the "Tax Distribution" tab on the right of the screen.



Scroll down to view a pie chart of your tax distribution!

You can also use our tax estimator tool on this page!



RENTAL REGISTRATION

COMMON QUESTIONS

The Auditor's office is responsible for administering the State of Ohio's Rental Registration program (ORC 5323.02).



AM I OBLIGATED TO FILE A RENTAL REGISTRATION FORM?

Yes!

If you are an owner of a single family, multi-family, a mobile/manufactured home park or site with homes rented to tenants, or a commercial building with residential units, currently being rented, you are required by State law to file a Rental Registration Form with the Auditor's Office.



DOES RENTAL REGISTRATION AFFECT MY PROPERTY TAXES?

No.

However, a \$150.00 penalty on your future tax bills may be charged if a property has been identified as rental and does not have a Residential Rental Property Registration Form submitted to the Hamilton County Auditor's Office.



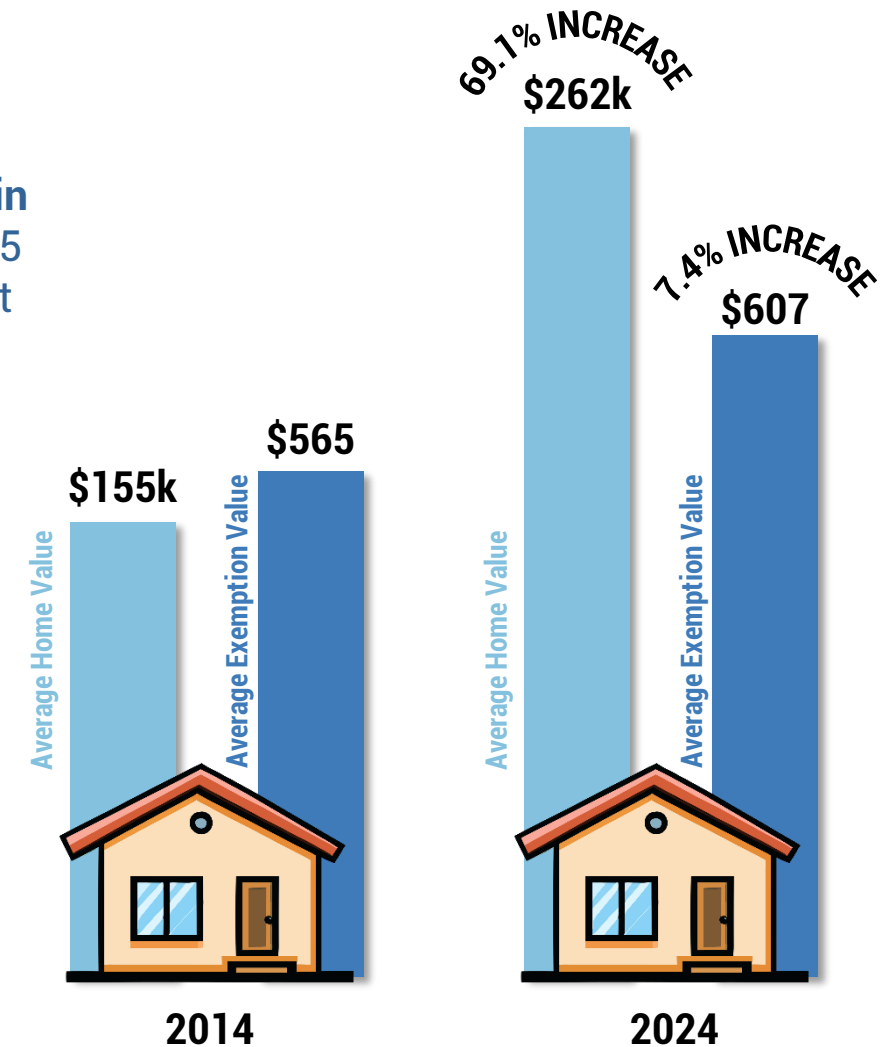
HOMESTEAD EXEMPTION

WHAT IS IT? WHO QUALIFIES?

The Homestead Exemption is a State program that **provides a reduction in property taxes** for Ohioans age 65+ with a gross income <\$41,000 in 2025 or 100% service-connected disabled veterans, on the dwelling that is that individual's primary place of residence.

HOW CAN YOU ADVOCATE?

- 1 Contact your State Representative and State Senator
- 2 Contact State House and State Senate Leadership
- 🔍 Find State elected officials at findmydistrict.ohiosos.gov



*Social Security payments are not considered in the income requirements. Additional programs are available for disabled veterans and for surviving spouses of public service officers killed in the line of duty; see website for details

OWNER OCCUPANCY CREDIT

QUALIFICATIONS AND APPLICATION

The Owner Occupancy Credit is a **real estate tax credit** available to homeowners for their primary place of residence.

- ➔ To qualify, the applicant must own and occupy the home as their principal place of residence as of January 1 of that tax year.
- ➔ If you have purchased your home as your principal residence, the Owner Occupancy Credit should already be in place for the next tax year from the time of conveyance.
- ➔ If you need to remove the tax credit, please reach out to the Auditor's Office at CountyAuditor@auditor.Hamilton-co.org





Jessica E. Miranda
HAMILTON COUNTY AUDITOR

Let's Stay Connected!



Hamilton County Ohio Auditor's Office



@HamiltonCountyAuditor



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@HCAuditor



CountyAuditor@Auditor.Hamilton-Co.org



513-946-4000



www.HamiltonCountyAuditor.org

