

**IRMA G. CELESTINO - SANDUSKY COUNTY TREASURER**

Telephone No. 419-334-6234

The county treasurer is the collector of taxes only. Questions regarding your property valuation, or any amounts on your bill, should be directed to the Auditor's Office. Tax rates are set by the voters in the district where the property is located.

**ABOUT YOUR TAX BILL** - Ohio law prescribes the contents of your Sandusky County Real Estate tax bill. Only one parcel of property can be included on a bill. **Failure to receive a tax bill does not excuse failure or delay to pay any taxes, special assessments, or other charges shown on such bill or avoid penalty, interest or charges of such delay, pursuant to Section 323.13 O.R.C.**

**TAX INCREASES** - Any increases in the amount of your current real estate tax must be attributed to valuation changes, tax levies or bond issues. Any increase due to tax levies or bond issues were voted upon and passed by the voters of your taxing district. **Note: The County Treasurer has no authority to increase or decrease your real estate tax.**

**TO PAY BY CREDIT CARD**

Call 1-800-2PAY-TAX or 1-800-272-9829 Use Jurisdiction Code **4575**. There will be a convenience fee of 3% charged for this service. After authorization of your payment, you will be given a confirmation number that you should keep for your records.

**ESCROW AGENT** - If your real estate taxes are to be paid by a mortgage company, please forward this bill to them **AND** ask them to notify the Treasurer's Office in writing so we can bill them directly in the future.

**MILITARY EXTENSION** - Provides for an extension of time to pay real property taxes for eligible applicants who have been called to active duty. Contact the Treasurer's Office for further information.

**LEGAL ACTION** - Revised Code Section 223.131 (C) (1) reads: "Notice: If the taxes are not paid within one year from the date they are due, the property is subject to foreclosure for tax delinquency."

**PENALTY/POSTMARK** - To avoid penalty, payment must be received by the due date shown on reverse. Mail that is received with a US POSTAL cancellation date of the due date or prior will be accepted without penalty.

**INTEREST** - Interest will be charged on unpaid or delinquent taxes, at a rate set by the Tax Commissioner, on the first day of month following second half closing and December 1 of each year.

**CHECKS NOT HONORED BY YOUR FINANCIAL INSTITUTION** - Any check not honored by your financial institution will be reversed with penalties and interest applied, where applicable, and you will be assessed a service fee.

**WILLIAM L. FARRELL - SANDUSKY COUNTY AUDITOR**

Telephone No. 419-334-6128

Please call the Auditor's Office for information on the following:  
Property Value/Tax Charge            2.5% Rollback  
Current Agricultural Use Valuation    Owner Information  
Special Assessments                    Homestead

**100% APPRAISED / MARKET VALUE** - The Market Value (Sale Value) of property. This is determined by appraisals/reappraisals done by the county auditor once every six years. Equalization adjustments are made in the third year following reappraisals.

**35% TAXABLE VALUE** - In Ohio, property taxes are levied against the Assessed Value or 35% of the Market Value of the property.

**BOARD OF REVISION** - Allows taxpayers to contest property value. Applications must be filed between January 1 and March 31 of each year.

**HOMESTEAD REDUCTION** - Tax relief for qualified citizens who are at least 65 years of age or totally and permanently disabled property owners whose primary place of residence as of January 1. File with the County Auditor 1st Monday of January through 1st Monday in June.

**SPECIAL ASSESSMENT** - Added for such items as street lighting, water, sewer, etc.

**REDUCTION FACTOR** - Maintains the existing level of taxes paid on voted millage. The taxing district collects the same amount of revenue that was voted regardless of increased property values, except for added value from new construction.

**10% ROLLBACK** - Tax relief measure adopted by state legislature (1971) which grants 10% on residential and most agricultural real property tax bills.

**2.5% ROLLBACK** - Applicable to owner occupied homes granted by state legislature (1979).

Revised Code Section 323.131 (C) (2) reads: "Notice: If the taxes charged against this parcel have been reduced by the 2.5% tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply."

If the taxes charged against this parcel have not been reduced by the 2.5% tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office located at 100 N. Park Ave., Fremont, OH 43420 or by calling 419-334-6128.

**PURSUANT TO LAW**: Current taxes remaining unpaid after the second half closing will be advertised by the County Auditor.

**CHANGE OF ADDRESS**

NAME \_\_\_\_\_ PARCEL NO. \_\_\_\_\_

NEW ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

HOME PHONE NO. \_\_\_\_\_ DAYTIME PHONE NO. \_\_\_\_\_