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## Butler County prepares for calls as latest tax bills may include increase



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NEWS

By Denise G. Callahan

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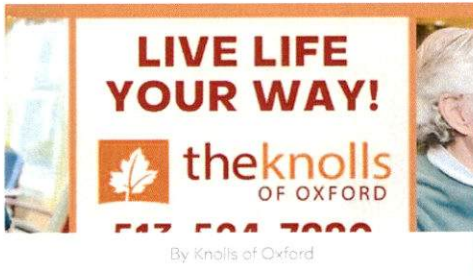
### Rollback ends, levies added for some taxpayers.

The former Butler County auditor's battle with the state over property reevaluations means 48,999 taxpayers in Hamilton and Fairfield and West Chester townships will see tax bill adjustments totaling \$6.1 million next month.

County Treasurer Nancy Nix said the first half property tax bills have been slightly delayed because of the two-year war former county auditor Roger Reynolds fought and lost with the state over a 20% property value hike, which has complicated calculations.

Tax bills for 2020 and 2021 had to be recalculated for residential and agricultural properties Reynolds challenged in Fairfield, Hamilton and Fairfield and West Chester townships, and the adjustments will be on the first half tax bills. The total being billed for this year for all property taxes is \$615 million, up from \$566 million last year. Only the first half bills, totaling \$296 million, are going out now.

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Reynolds kept the increases at his levels — on average 14.5% — rather than what the state demanded so corrected bills needed to be calculated. The total amount added to the bills for 2020 is \$3.1 million and \$3 million for 2021 for a total of \$6.1 million.

Nix's office calculated 41,612 taxpayers in those areas will see \$200 or less added as an adjustment on their 2022 regular bill and 7,387 people will see net increases of \$200 up to \$1,000 or more on their bills.

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She is anticipating the bills should be mailed by Feb. 8 — and must be paid by March 9 — and many taxpayers will be unpleasantly surprised. Taxpayers countywide will see other adjustments — some taxpayers are getting credits — for various reasons, and Nix said they are gearing up for an onslaught of calls.

“It’s a real predicament and we’re going to do the best we can to get the taxpayers the answers they need,” Nix said. “We do understand the anger and frustration once these bills hit mailboxes.”

She said both the auditor and treasurer’s offices will be available to take calls — although they are short-staffed just like everyone else — and they have compiled a list of questions and answers that will be available on her website at [butlercountytreasurer.org](http://butlercountytreasurer.org).

In addition to the recalculated bills for the prior years, all taxpayers will see an increase because two countywide tax breaks have been erased.

With the uncertain post-COVID economy, the commissioners declined to extend the \$18.5 million property tax holiday and the Butler County Board of Developmental Disabilities also canceled their tax break. The combined impact will be roughly \$84 per \$100,000 in home value.

Commissioner Don Dixon told the Journal-News the rollback was always supposed to be a one-year tax break, and given the current climate it wouldn’t have been “prudent” to extend it.

“It was the first time it’s ever been done in the county and it was \$18 million, so that’s a benefit — how much we don’t know, but certainly it benefited some,” Dixon said. “The goal is to reduce the real estate tax permanently but we got sidelined with COVID and everything else.”

There were levies passed last year that will also impact tax bills.

## **History behind battle with the state**

Butler was one of 13 counties mandated by law to perform a reappraisal in 2020. Reynolds first asked to delay the mandated reassessment of 165,000 commercial and residential properties, and that was denied. When Reynolds submitted his reappraisal numbers, he proposed an aggregate 13% property value increase. The state ordered a 20% increase.

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He sent the tax commissioner revised numbers with a countywide aggregate 14.5% increase after he reexamined some areas where the tax commissioners thought his numbers were “soft.” These were the increases in the four impacted areas:

- Fairfield from 17.23% to 20%
- Hamilton from 15.66% to 20%
- Fairfield Twp. from 16.72% to 23%
- West Chester Twp. from 13.49% to 20%

Those numbers were denied so he appealed to the Ohio Board of Tax Appeals. The state had no quarrel with Reynolds’ numbers for the rest of the residential or commercial and industrial properties, so he submitted all of his increases as his office had appraised them for 2020 to Nix’s office for billing, pending the appeal.

“The former auditor contested the state-mandated 20% countywide property value increase from 2020 and directed the treasurer to send bills at the lower value amounts for two years, resulting in retroactive taxes being included on tax bills as “adjustments” to over 40% of the taxpayers in Butler County,” Nix said. “While I agreed with the decision to contest the values with the state, I do not believe billing at the reduced values was appropriate.”

Reynolds lost his BTA appeal last October. He maintained State Commissioner Jeffrey McClain’s office improperly gave too much weight to property sales from 2019 instead of weighing all three years prior to the 2020 reassessment.

The BTA disagreed saying the commissioner’s emphasis on the last year is not only supported by state rules but “comports with standard appraisal practice and existing real property valuation law.”

## **Hardest hit areas**

The combined two-year impact on the four jurisdictions is: Fairfield Twp. (\$1.2 million), Hamilton (\$1.8 million) and West Chester Twp. (\$3 million), but the way the numbers worked out Mike Stein, tax accounting manager for the auditor’s office, said the city of Fairfield residents won’t see hikes due to the reassessment.

“The mandated increase for Fairfield was only going from 18% to 20%,” he said. “This minimal increase in value was offset by the recalculation of taxes which in many cases generated a credit to the taxpayers of Fairfield.”

The West Chester Twp. trustees discussed giving their taxpayers a tax break last year, in light of impending increases, but after doing the math — the township general fund only gets a sliver of property taxes — Finance Director Ken Keim said taxpayer savings on the portion collected by West Chester would amount to only \$1.28 per \$100,000 in value.

“As the township was looking at trying to mitigate some of this impact, our sphere of influence on this total adjustment is very, very small,” Keim said, adding that out of the \$3 million total adjustment only \$184,000 goes to the township.

The schools take the lion’s share with its inside millage rate. The township’s fire and police levies are set amounts (outside millage) voted by the taxpayers and “the impact with the effective rate means individual property owners will actually pay less for these services,” according to Keim.

Stein said these four taxing districts represent nearly half the value in the county. The state wanted Butler County as whole to hike property values 20% so “when you put that much weight on those districts that carry a majority of the value, it’s going to move the needle up to the 20% increase they were looking for.”

### **What recourse might taxpayers have?**

The entire adjustment is being billed in the first half installment because the tax software the county uses doesn’t have the capacity to spread prior year adjustments over the current year. Taxpayers can contact Nix’s office to set up a payment plan by calling 513-887-3181 and press option O.

Disgruntled home owners have always been able to appeal to the county’s Board of Revisions — a panel consisting of representatives from the auditor, commissioners’ and treasurer’s offices.

The auditor’s office was concerned the prolonged appeals process would foreclose rights of property owners to issue a challenge. Property owners by law have until March 31 the following year to contest their reassessment.

Stein said since Reynolds’ appeal was the first ever, they sought advise from the prosecutor’s office.

“This is all uncharted territory, nobody’s ever done this before, so there was no straight ORC code that said yes or no that you could do it,” Stein said. “Unless we want to give the taxpayers the ability to appeal, only the increased amount for 2020 and 2021 can be appealed, they cannot appeal their values (for those years.”

When the tax bills went out in 2021 after the reassessment Nix said her staff answered more than 2,000 calls in a week from taxpayers. The number of calls in three days after bills were mailed jumped from 669 in 2020 to 1,580 in 2021.

This time is could be much worse.

“Both the auditor and treasurer’s office will make every effort to be available for questions,” Nix said. “We have also created a Q&A document to assist taxpayers in finding information. We understand the pain caused by unexpected bills and will do our absolute best to work with every taxpayer.”

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### **TO GET HELP**

Call the auditor at 513-887-3154 for property values, Board of Revision and calculation of taxes. Treasurer for tax bill, payment plan, escrow and other general questions at 513-887-3181, option O.

## CHECK YOUR BILL

Taxpayers can go to the auditor's website to check their individual bills on the tax calculator:

<https://propertysearch.butlercountyauditor.org/forms/htmlframe.aspx?mode=content/home.htm>

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## About the Author

### Denise G. Callahan

Denise has been reporter with Cox since 2006. She covers Butler County including all elected office holders, departments and independent boards; Liberty, Ross and West Chester townships. She strives to deliver the most impactful, comprehensive and crucial information about all aspects of local government to her readers every day.

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