



# JOURNAL ENTRY

Date: NOV 27 2018

The Honorable Anita Lopez  
Lucas County Auditor  
One Government Center, Suite 600  
Toledo, Ohio 43604-2255

Entry Number: 18-11-0440

RE: Lucas County 2018 Reappraisal

On June 4, 2018 the Lucas County Auditor filed a tentative abstract of the values produced by its 2018 sexennial reappraisal. Pursuant to Ohio Administrative Code section 5703-25-16, the Tax Commissioner reviewed those values and found that residential property had not been assessed at its true value in money. The Commissioner informed the County of the specific areas that were underassessed and made recommendations for the necessary adjustments in each of those areas.

The County responded to the Commissioner's notice by filing a second and then a third correcting tentative abstract, neither of which brought the values into the minimum compliance range according to the Commissioner's sales ratio studies. On June 26, 2018 the County filed a fourth tentative abstract that incorporated the changes requested by the Commissioner. In response, the Commissioner issued Journal Entry Number 18-05-0111 on June 28, 2018 accepting the proposed total market value of \$21,370,286,900 and instructing the Auditor to prepare a final abstract of taxable values that would show 35% of the approved amount (approximately \$7,480 Million) plus the taxable value of minerals and new construction and less the reduction in taxable value for property on the CAUV program.

By email dated October 31, 2018, the County notified the Commissioner that due to input from taxpayers the county had decided to abandon the values approved by the Commissioner in June and instead file a final abstract of values based on its initial tentative abstract filed on June 4, 2018. That final abstract is now properly before the Commissioner for review pursuant to RC 5715.24.

The Commissioner finds that the final abstract is not in compliance with the requirement that real property be valued at its true value in money and as ordered by the Journal Entry 18-05-0111. Therefore, the following changes in residential value are hereby ordered:

Harding Township	8%
Jerusalem Township	8%
Monclova Township	12%
Providence Township	3%
Spencer Township	10%
Springfield Township	13%
Swanton Township	8%
Sylvania Township	13%
Washington Township	8%

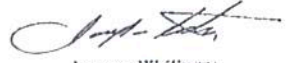
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Holland Village	6%
Ottawa Hills Village	7%
Swanton Village	13%
Maumee City	12%
Oregon City	10%
Sylvania City	14%
Toledo City	7%
Waterville City	12%

These are to be aggregate increases from the values reported on the final real property abstract for tax year 2017 and are increases in the value of existing property only, exclusive of new construction. They are equal to the increases that were approved by Journal Entry 18-05-0111.

The auditor has ninety days from the date of this entry to file an adjusted abstract giving effect to this order to avoid imposition of the mandatory penalties prescribed by Revised Code section 5715.26(A)(3).

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL.

  
 JOSEPH W. TESTA  
 TAX COMMISSIONER

/s/ Joseph W. Testa

Joseph W. Testa  
 Tax Commissioner

SW/cmz  
 CC: The Honorable Dave Yost, State Auditor