



# Cuyahoga County 2024 Sexennial Reappraisal

## Purpose:

Under Ohio State law and Department of Taxation rules, real property is reappraised every six years by state licensed appraisers. An increase in valuation **does not mean** your property taxes will increase.

## Appraisal Process:

An appraisal is a professional opinion/estimate of value.

Property values are updated based on:

- Market estimate
- Neighborhood sales and new construction
- Proposed values per square foot

## Timeline:

- |                                    |  |
|------------------------------------|--|
| • <b>July 2023 – April 2024</b>    | Field review and valuation of properties                   |
| • <b>April 2024 – June 2024</b>    | Public Informational Sessions about Sexennial Reappraisal  |
| • <b>July 2024</b>                 | Proposed Value Notices sent to property owners             |
| • <b>July 2024 – August 2024</b>   | Informal Review filing window through Appraisal Department |
| • <b>November 2024</b>             | Valuation adjustment from Informal Review                  |
| • <b>December 2024</b>             | Tax bills available  |
| • <b>January 2025 – March 2025</b> | Tax complaint filing window for Board of Revision          |

## Informational Sessions:

Cuyahoga County is hosting a series of community meetings to educate taxpayers about the reappraisal process. To find a meeting near you, visit [cuyahogacounty.gov/fiscal-officer](https://cuyahogacounty.gov/fiscal-officer).

## Questions:

Property owners who have questions about their valuation or any step of the complaint process should call the Cuyahoga County Fiscal Office at: **216-443-7420, option 3**.

## Complaint Process:

### For residential property owners who want to dispute their valuation...

1. File an **Informal Review Complaint** with the Appraisal Department
  - a. Electronically through the Informal Review Portal at [cuyahogacounty.gov/fiscal-officer](http://cuyahogacounty.gov/fiscal-officer) (portal will open after Proposed Value Notices are sent)
  - b. Via U.S. Mail
  - c. Delivered in person to the Fiscal Office

#### Address:

**Cuyahoga County Administrative Building**  
**2079 E. 9<sup>th</sup> Street, 3<sup>rd</sup> Floor**  
**Cleveland, OH 44115**

When filing an Informal Review Complaint, property owner must provide documents to support their opinion of value, which can include:

- A complete appraisal report from within the last 36 months
- Photographs of existing structural damage and/or deferred maintenance
- Certified estimates from a contractor for repairs
- Purchase agreement with closing statement

Residents will receive notification of any valuation adjustment in November.

2. File a **Formal Tax Complaint** Against the Valuation of Real Property
  1. Electronically with a DTE Form 1 through the Cuyahoga County Board of Revision during the complaint filing period – [cuyahogacounty.gov/bor/forms](http://cuyahogacounty.gov/bor/forms)
  2. Via U.S. Mail, email ([borinfo@cuyahogacounty.us](mailto:borinfo@cuyahogacounty.us)) or fax (216-443-8282)
  3. Delivered in person to the Board of Revision

#### Address:

**Cuyahoga County Administrative Building**  
**2079 E. 9<sup>th</sup> Street, 2<sup>nd</sup> Floor**  
**Cleveland, OH 44115**

When filing a Tax Complaint, property owner must provide documents to support their opinion of value, which can include:

- A complete appraisal report from the last calendar year
- Dated photographs of the property, showing existing conditions
- Certified estimates from a contractor for repairs
- Purchase agreement with closing statement
- New construction costs certified by a builder (hard and soft costs)

The Board of Revision will schedule a hearing. Property owners must provide evidence to prove their opinion of value.



# Cuyahoga County 2024 Sexennial Reappraisal Property Owner Resources

## Property Tax Estimator

Residents can see how the Proposed Reappraised Value changes their Estimate Tax amount for 2024 at: [cuyahogacounty.gov/taxestimator](https://cuyahogacounty.gov/taxestimator)

## Homestead Exemption

Senior citizens, permanently disabled, and surviving spouses of public service officers killed in the line of duty may be eligible to receive Homestead Exemption, which is a reduction in real estate taxes. There are income requirements to apply for this program.

## Owner Occupancy Credit

A real estate tax reduction available to a homeowner for their principal place of residence.

## EasyPay

A free service that allows property owners to prepay future real estate tax bills in installments.

## Delinquent Tax Payment Plan

While on a valid, active delinquent payment plan, property owners are not subject to a Tax Certificate Sale, nor will their parcel be offered at a Sheriff's sale. The Cuyahoga County Treasurer's Office has a written formal tax delinquency policy to help residents understand the process. **Call 216-443-7400**, Monday through Friday, 8:30 am- to 4:30 pm or email: [treascomment@cuyahogacounty.us](mailto:treascomment@cuyahogacounty.us).

**For more details on these programs: [cuyahogacounty.gov/fiscal-officer/services](https://cuyahogacounty.gov/fiscal-officer/services)**