



**NOTICE: REAL ESTATE**

If the taxes charged against this parcel have been reduced by the 2-1/2 per cent 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 following 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 \$250.00, 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 2-1/2 per cent 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 at **-101 E. Main Street, Batavia, OH 45103 or Phone 513-732-7150.**

**NOTICE: REAL ESTATE**

Payment received by mail must bear U.S. postal service postmark no later than the due date or a statutory late payment penalty of 1/2 of 10% is charged for the first 10 days after due date. Full 10% penalty thereafter.

**NOTICE: REAL ESTATE**

If taxes are not paid within one year from the date they are due, the property is subject to foreclosure for tax delinquency.

**MILITARY TAX DEFERMENT**

HB 390 and SB 47 allows to defer payment of property and manufactured and mobile homes to National Guard and reserve components of the U.S. Armed Forces. An application must be submitted to the Treasurer. For more information please contact the Treasurer's Office at 513-732-7715.

**24 HOUR SERVICE**

A deposit box for payments is located at the Main Street Entrance of the Clermont County Administration Building, 101 E. Main Street, Batavia.

**NOTICE: MANUFACTURED HOME**

If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner, but the home 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 following 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 \$250.00, 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 home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home 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 at **-101 E. Main Street, Batavia, OH 45103 or Phone 513-732-7150.**

**NOTICE: MANUFACTURED HOME**

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**NOTICE: MANUFACTURED HOME**

If the taxes are not paid within sixty days after the County Auditor delivers the delinquent manufactured home tax list to the County Treasurer, you and your home may be subject to collection proceedings for tax delinquency.

**COUNTY AUDITOR**

Change in tax valuation: 2-1/2% rollback;  
Current Agricultural Use Valuation; Tax rates;  
Destroyed property form; Special assessments;  
Homestead Reduction & Forestry Program 732-7150

**COUNTY TREASURER**

To request a tax bill or change of address form  
Delinquent taxes & Monthly Escrow Program 732-7254

**ENJOY THE CONVENIENCE OF PAYING BY CREDIT CARD.**  
**FOR INFORMATION CONTACT 1-800-272-9829 OR VISIT**  
**WWW.OFFICIALPAYMENTS.COM**  
**JURISDICTION CODE 4529**

Please change address to:

Name: \_\_\_\_\_  
Street Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Home Phone No. \_\_\_\_\_ Daytime Phone No. \_\_\_\_\_

# REAL ESTATE TAX BILL TERMS

**PARCEL ID** - First two digits of a parcel number is the taxing district. The next two digits are the book number and next three digits are page numbers where the lot can be found on the tax map. The last digit is the plat number.

**TAXING DISTRICT** - School district and township where the property is located. Clermont County has 54 taxing districts.

**PARCEL LOCATION** - Address of the property.

**OWNER NAME** - The current owner(s) of the property as indicated by property records in the Clermont County Auditor's Office. For more information, visit <http://www.clermontauditor.org>

**LEGAL DESCRIPTION** - Legal description of the property as indicated by property records in the Clermont County Auditor's Office. (Subdivision name and lot number only). For more information, visit <http://www.clermontauditor.org>

**100% APPRAISED VALUE** - The Fair Market 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.

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

**LAND** - Value of land as determined by the Clermont County Auditor.

**CAUV** - Value based on soil productivity for parcels enrolled in the Current Agricultural Use Value program.

**TIF VALUE** - Tax Increment Financing (TIF) is a method of facilitating development or redevelopment of a defined area by utilizing future tax revenue to pay for public infrastructure improvements.

**IMPROVEMENT** - Value of all buildings on the parcel.

**HOMESTEAD REDUCTION** - A credit given to residential property owners who are:

- 1) Age 65 or older, or totally and permanently disabled or a surviving spouse of a previously enrolled owner AND
- 2) Own and occupy their property

Homeowners may apply for the credit between the first Monday in January and the first Monday in June of each year by contacting the Clermont County Auditor's Office at 513-732-7150.

**DUE DATE** - Deadline for payment without penalty.

**GROSS TAX RATE** - Total millage for the taxing district, most of which is approved by voters. GROSS TAX RATE combines County, Library, Township, School, Joint Vocational School, Joint Ambulance District and Municipality.

**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 to new construction.

**EFFECTIVE TAX RATE** - The actual rate at which your tax bill is calculated. Total of all voted millage in the taxing district LESS the reduction factor amount.

**ACRES** - Amount of land owned.

**CLASS** - Whether property is residential, agricultural, industrial, commercial, utility, or exempted.

**CODE** - Code number for an escrow account to pay taxes, if you have that arrangement with a lending institution.

**GROSS REAL ESTATE TAX** - Gross dollar amount of taxes due for the full year based on the Gross Tax Rate.

**REDUCTION FACTOR AMOUNT** - Amount subtracted from Gross Real Estate Tax based on Reduction Factor.

**10% ROLLBACK** - Tax relief measure adopted by the state legislature which grants 10% credit on residential and agricultural real property tax bills annually (O.R.C. 319.301).

**2 1/2% ROLLBACK** - 2 1/2% credit available to owner occupied homes. Credit good for dwelling, garage and up to one acre. (O.R.C. 323.152(B)). **Note: this is a function of the Clermont County Auditor's Office. If you have questions, call 513-732-7150.**

**HOMESTEAD** - Dollar amount deducted for homestead exemption.

**ERROR ADJUSTMENTS** - Represents corrections of erroneously charged taxes.

**CURRENT ASSESSMENT** - Represents a special charge to pay for certain services and/or improvements such as water, sewer, lighting, sidewalks, etc.

**DELINQUENT ASSESSMENT** - Represents amount of special assessments past due.

**ASSESSMENT PENALTY** - Represents amount of penalty on any past-due special assessment payments.

**ASSESSMENT INTEREST** - Represents interest charged on past due assessments.

**DELINQUENT REAL ESTATE** - Represents amount of real estate taxes past due.

**REAL ESTATE PENALTY** - Represents amount of penalty on past due real estate taxes.

**REAL ESTATE INTEREST** - Represents interest charged on past due real estate taxes.

**OMITTED TAXES** - Represents taxes added by the Clermont County Auditor after original calculation.

**CAUV RECOUP** - Represents amount of taxes saved for the past three years when property is removed from the CAUV program; the difference between taxes paid on the agricultural value and what would have been paid on the assessed value.

**FULL YEAR TOTAL** - Represents amount due for the entire tax year, if you choose to pay it all at once.

**PAYMENTS** - Represents payments made during entire collection cycle.

**HALF-YEAR DUE** - Represents one-half of the full year tax, to be paid by the stated due date.

**(TAX DISTRIBUTION)**

**COUNTY** - Represents one-half-year dollar amount to be distributed to the County General Fund and countywide tax levies (children's services, senior services, mental health, etc.).

**LIBRARY** - Represents one half-year dollar amount to be distributed to the County Library System.

**TOWNSHIP** - Represents one half-year dollar amount to be distributed to your township, based on your current bill. (Ex. police, fire, life squad, park levies, etc.)

**MUNICIPAL** - Represents one half-year dollar amount to be distributed to your city or village, if in an incorporated area.

**SCHOOL** - Represents one half-year dollar amount to be distributed to your school district.

**JOINT VOC. SCHOOL** - Represents one half-year dollar amount to be distributed to a joint vocational school district if property is in one. (Great Oaks, U.S. Grant, Southern Hills and Warren County).

**SPECIAL** - Represents one half-year dollar amount to be distributed for a special assessment.

**JNT. AMB.** - Represents one half-year dollar amount to be distributed to a joint ambulance district if property is in one. (Tate Township).

**STUB NUMBER** - Control number used by the Treasurer's Office.