



County of Hamilton

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RESPONSE TO SIGNERS OF THE "ENQUIRER" GUEST COLUMN, 8/11/21

This is in response to the guest column that you co-signed with the accusation of "unfair appraisals" for property taxes in "The Cincinnati Enquirer" on August 11, 2021. Although you claim "disparities in property tax valuations throughout Hamilton County" you offer no credible evidence of that and even disprove that with your own words!

You write that Lincoln Heights, a predominantly African-American community, has a tax base that is less than 58% of what it was 13 years ago. Then you cite a highly questionable study from Franklin County (Columbus) charging "lower income Black majority neighborhoods are overvalued for property tax assessments" and infer and imply the same thing is going on in Hamilton County.

The obvious contradiction is this: if Lincoln Heights property was actually overvalued it would not have a lower tax base over the past 13 years. It would be the same or even higher. So which is it? Overvaluation or lower tax base? It cannot be both.

Property tax rates are a result of levies approved by a majority of the voters in the community, not property values. The citizens of Lincoln Heights have voted for 57 mills of taxation for village services, by far the most local levies of any Hamilton County community.

It should be pointed out when some Lincoln Heights property owners sought to challenge their valuations in recent years, the Village's attorney fought them on behalf of the Village to oppose the reduction sought by the property owners in Board of Revision hearings.

(CONTINUED)

Page 2
August 16, 2021

In addition, to offer property tax delinquencies as some kind of evidence of “inequities” in tax valuations is also totally without merit.

Our duty under Ohio state law is to set values to the current market, period. There is no provision for considering what might have created the market. Recognizing the historical or current causes of what the market is changes nothing.

Just as we cannot rig a reappraisal to favor some areas and harm others, we also cannot ignore the market and set values to attempt somehow to make up for past or present, real or imagined racial bias.

Our reappraisals are reviewed by the Ohio Department of Taxation precisely to prevent the kind of “disparities” and “inequities” of which we are being accused or that supposedly result from our work. The Department of Taxation checks sales ratios in each taxing district for every reappraisal.

Our work is transparent and has been since I have been County Auditor. Our website, hamiltoncountyauditor.org, contains a wealth of information including the valuation history of every single parcel in the county. You are welcome to study or review our work to your heart's content.

If we were purposely undervaluing some areas and overvaluing others it would have been readily apparent, obvious and easily discovered years ago without an expensive, formal “study”. It still is.

To repeat, a County Auditor's duty and responsibility under state law is to set values to the current market, not to investigate or try to alter or compensate for what caused the values to be what they are.

Sincerely,

Dusty Rhodes
County Auditor

Cc: all signers of the guest column

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