

# ANNUAL REPORT

## 2023-2024

*An Update to the Community*



[www.franklincountyauditor.com](http://www.franklincountyauditor.com)

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Throughout 2023, your Franklin County Auditor's office was engaged in educating and informing the public about the state-mandated 2023 mass reappraisal and other functions of the office. This collage represents a sampling of the many presentations and events held across the county over the course of the year.

Your Franklin County Auditor's office strives to be a leader in public service and to provide quality information and services to all Franklin County residents.

The Auditor serves as the county's chief fiscal officer, safeguarding county money with innovative ideas and initiatives that protect the residents of Franklin County. Your Auditor's office oversees all of the county's weights and measures, ensuring consumers get what they pay for at gas pumps and retail store scanners.

Your Auditor's office handles a wide variety of important responsibilities that affect all of Franklin County's residents and businesses. The office licenses our dogs; assesses property values; and helps older adults, veterans, and people with disabilities get tax relief.

**The office strives to be accessible, transparent, and accountable to the people of Franklin County.**

# LETTER FROM YOUR FRANKLIN COUNTY AUDITOR



The year 2023 was active as your Franklin County Auditor's office continued to strive to provide engaging service to the businesses and residents of Franklin County, while successfully completing the statutorily required 2023 Mass Reappraisal. The year presented a unique opportunity for your Auditor's office to make your voice heard, resulting in the most fair, equitable, and accurate home values possible.

Every step of the Mass Reappraisal was designed to make the statutory process more responsive to the residents and businesses of Franklin County. At the beginning of the year, we introduced the Neighborhood Survey, which gave residents a voice in how their neighborhoods and homes should be valued. It was a new tool that helped inform Auditor's office appraisers as they assessed equitable and accurate home values.

After new tentative property values were released, the office offered Property Value Reviews, where homeowners could speak with appraisal representatives about the tentative new values and present their opinion of their home value. More than 10,000 property owners participated in the reviews, which resulted in more than 40% of those reviewed receiving adjustments.

And after new values had been established and then approved by the state, the office increased access to the Board of Revision complaint process by helping homeowners file complaints with the BOR through several programs and initiatives, such as BOR filing events at locations across the county and the Homeowner Assistance Program, which helps lower- and moderate-income households file complaints with the Board.

In addition to the Mass Reappraisal, the office continued to engage across the Franklin County community, helping residents with consumer protection, affordable housing resources, dog licensing, and the other various duties and services of your Auditor's office. The office held several Affordable Housing Resource Fairs that more than 1,300 residents participated in, featuring information and resources on affordable, accessible, and high-quality housing and social services offered by multiple organizations. The Property Tax Assistance Program, with the support of Franklin County Commissioners, provided assistance to a record number of homeowners allowing them to afford their property tax payment through one-time emergency payments.

Your Auditor's office fielded 44,107 calls to the office's (614) 525-HOME main information phone number and responded to 3,487 email inquiries. Out in the community, members of the office made presentations at 89 community meetings and provided office information at 149 festivals, fairs, and block parties.

Building off actions and work from 2022, the Auditor's office remains vigilant in protecting consumers from fraud. Following failed inspections at area Dollar General stores, the office, in conjunction with the Ohio Attorney General, used the substantial fines to support area food banks. County Weights and Measures inspectors meticulously checked gas pumps and price scanners to ensure accuracy for consumers. In 2023, Weights and Measures inspected 3,579 gas pumps, cash registers, and scales, and verified more than 25,000 prices.



This year the Auditor's office returned to the traditional (i.e., pre-COVID) December 1–January 31 dog license renewal season. The office continued to expand its presence at pet-related events across the county, offering licensing services for owners. Licenses can always be purchased online at [doglicense.franklincountyohio.gov](https://doglicense.franklincountyohio.gov).

As part of the office's commitment to fiscal responsibility, the Auditor's office returned more than \$5 million in 2023 to Franklin County schools, libraries, parks, municipalities, and public agencies.

As we enter 2024 your Auditor's office is positioned to serve all Franklin County residents and businesses with world-class, high-quality services. I look forward to a new year of enterprising new initiatives that will continue to provide outstanding constituent services for the people of Franklin County.

A handwritten signature in blue ink that reads "M. Stinziano".

Michael Stinziano  
Franklin County Auditor










**The Franklin County Auditor's office is here to serve you. If you have any questions or concerns, please call (614) 525-HOME or email [auditorstinziano@franklincountyohio.gov](mailto:auditorstinziano@franklincountyohio.gov).**

# REASSESSING PROPERTY VALUE



## KNOW YOUR HOME VALUE

The 2023 mass reappraisal was a process required by Ohio state law through which the Franklin County Auditor updates the value of all **451,021 properties** in the county. This process is completed every six years, to accurately reflect changes in the marketplace since the last valuation. This process included an individual review of every property in addition to sales and general market conditions and was designed to ensure updated, fair, and equitable values.

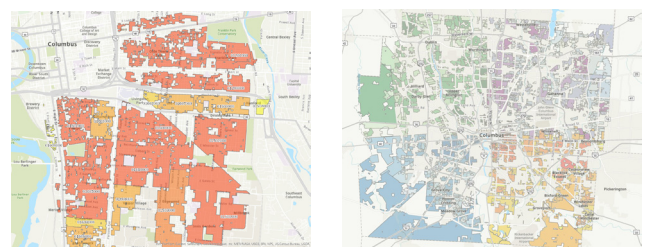
-  **282,914** properties receive the owner-occupancy tax exemption.
-  **43,493** properties receive the homestead exemption.
-  **74,465** properties registered as rentals.
-  **1,622** owner-occupancy tax exemption applications processed.
-  **\$30,735,094** in property tax refunded, including:
-  **\$1,577.24** for 19 manufactured homes, and **\$30,733,517** for 5,807 parcels.
-  **\$73,964,822.91** in special assessment charges on 66,482 parcels.
-  There are **451,021** parcels in Franklin County with a total real estate market value of **\$192,350,634,860**.
-  In 2023, **138** properties were granted valuation deduction for damage or destroyed property, and **12,344** value certificates were processed.

## NEIGHBORHOOD SURVEY

At the beginning of the year, the Auditor's office introduced the Neighborhood Survey, which gave residents a voice in how their neighborhoods and homes should be valued. It was a new tool that allowed residents to rate neighborhood traits like the desirability of their home, shopping, public parks, or medical services. That information helped inform Auditor's office appraisers as they assessed equitable and accurate home values. The office received about 6,251 responses from neighborhoods across the county.

## DELINEATED NEIGHBORHOODS

For the 2023 reappraisal, the Auditor's office significantly increased the number of appraisal neighborhoods across Franklin County by utilizing smaller geographic areas for each "neighborhood." This process helped ensure that properties within a particular zone are more reflective of neighboring properties, thus allowing for more accurate valuations. There were 1,037 residential delineated neighborhoods used for the 2023 reappraisal, compared to the previous 575.



# REASSESSING PROPERTY VALUE

## KNOW YOUR HOME VALUE WEBSITE

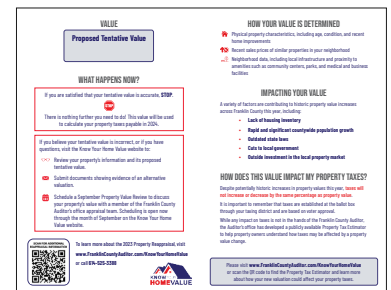


The Know Your Home Value website served as a one-stop shop that not only informed homeowners of their new tentative values but also allowed homeowners who disagreed with that new value to schedule virtual or in-person Property Value Reviews with appraisers.

In addition, the site provided resources and information about tentative values, including GIS mapping technology that allowed homeowners to compare their new values with those in their neighborhood or across the county; an all-new property tax estimator tool that showed estimated taxes using the new tentative values; and volumes of information about the entire reappraisal process.

## GETTING THE WORD OUT ABOUT NEW TENTATIVE VALUES

Once the new tentative values were available online and notices had been mailed to every property owner, the Auditor's office conducted an extensive media and publicity campaign to draw awareness to changes and the ability to participate in the process. Numerous newspaper columns and letters to the editor were penned, Auditor Stinziano participated in more than a dozen TV appearances, and the office held reappraisal events across the county to help educate homeowners about the new values and the options available to them.



## REAPPRAISAL EXHIBITIONS

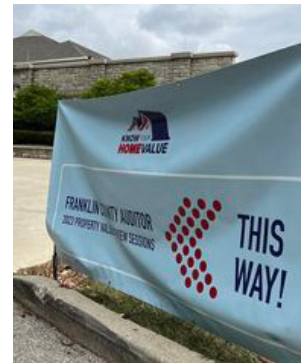
As part of the campaign, the Auditor's office held six educational Reappraisal Exhibitions at locations across Franklin County to help residents understand the 2023 Reappraisal and how it would affect them.

The exhibitions featured informational videos, brochures, and GIS mapping exhibits, and staff was on hand to answer questions about the Reappraisal, how it related to a homeowner's specific property, and how it would affect property taxes.



## PROPERTY VALUE REVIEWS

After new tentative property values were released, the office offered Property Value Reviews, where homeowners could speak with appraisal representatives virtually or in-person about the tentative new values and present their opinion of their home value. In total, the Auditor's office held 10,216 Property Value Reviews with owners, representing about 5.4% of parcels countywide. Of those, 48.81% received a value change.



## FINAL VALUE NOTIFICATION

After review by the Ohio Department of Taxation, in December 2023 the Auditor's office mailed out the final Auditor's property values for homeowners who participated in Property Value Reviews. In many cases, changes were made based on evidence presented at those reviews.

## BOARD OF REVISION

For tax year 2023, even after the final values were established, options still existed for those who disagreed with their new property value. Homeowners could file a complaint with the Franklin County Board of Revision (BOR), which has the authority to change property value assessments.

To help homeowners file with the BOR ahead of the April 1, 2024, filing deadline, the Auditor's office held more than 30 walk-in clinics to help them navigate the complaint process. Approximately 6,800 property owners had filed with the BOR as of March 28, 2024, and 500 hearings had been conducted, of which 380 owners received a decrease in property value. Many more BOR cases remain pending. (This report went to press ahead of the April 1 deadline, so final numbers weren't available.)

For tax year 2022:

**1,135**

REAL ESTATE REVIEW  
HEARINGS HELD

**84**

REAL ESTATE REVIEW  
MEDIATIONS HELD

Percentage of Board of  
Revision cases resolved:

**1,219 out of 1,219**

**100%**





## AFFORDABLE HOUSING RESOURCE FAIRS

Your Franklin County Auditor's office, in collaboration with more than 40 government, nonprofit, and social service organizations, held resource fairs across the county. Together more than 1,300 people attended (approximately 800 in March at Southwood Elementary and 500 in the fall at Beechcroft High School).



## CONSTITUENT ENGAGEMENT



### 273 COMMUNITY HOURS MEETINGS

held in every city, township and village in Franklin County since Auditor Stinziano took office.



48 SMALL BUSINESSES highlighted during community hours.



### 44,107 CONSTITUENT CALLS

received and handled through 525-HOME.



Average hold time of only 22 SECONDS.

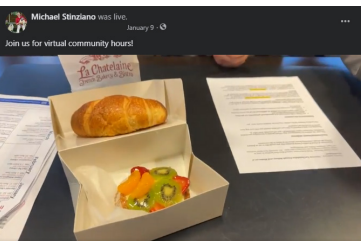


Average call length of 3 MINUTES AND 25 SECONDS.



### KEY ISSUES ADDRESSED:

Property value, property value reviews, tax accounting, tax exemptions, and how to file with the Board of Revision.



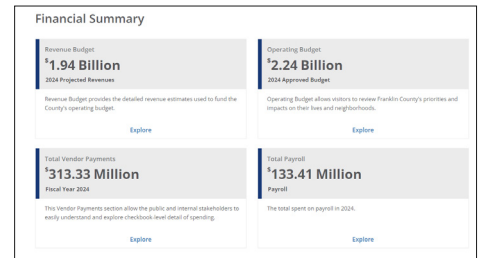
## PUBLIC RECORDS

Your Franklin County Auditor's office holds transparency as one of its core values. To that end, upon taking office in 2019, Auditor Stinziano created a position at the office called the Open Government Officer to facilitate the release of public records maintained by the office. In 2023, the Franklin County Auditor's office received and completed 209 public records requests.

# PROTECTING CONSUMERS

## CHIEF FISCAL OFFICER

The Franklin County Auditor serves as the Chief Fiscal Officer of the county and is responsible for maintaining accurate records of all money received by and paid out of the county treasury. The Auditor's fiscal staff processes revenue, budgetary, accounts payable, and payroll transactions. The sufficiency of cash balances to cover expenditures is closely monitored. Franklin County's financial transparency site provides the public with easy access to Franklin County's expenditure, revenue, and budget information for the current fiscal year and the previous four fiscal years. Your Auditor's office is proud to have received the Ohio Auditor of State Award with Distinction, awarded to public entities that meet criteria of excellence during their financial audit.



## WEIGHTS AND MEASURES

Auditor Stinziano serves as the Sealer of Weights and Measures for businesses in Franklin County, excluding those located in the city of Columbus, and is responsible for the enforcement of all Ohio laws relating to weights and measures. At least once a year, Weights and Measures inspectors protect consumers by checking any weighing or measuring device that is used in commercial transactions, including gas station pumps, grocery store scanners and scales, taxi meters, firewood, and more. Across Franklin County, Weights and Measures staff members were inspecting scales, scanners, and gas pumps to ensure accuracy for consumers. In 2023, Weights and Measures inspected 9,690 gas meters and 3,448 gas pumps, cash registers, and scales and verified more than 22,000 prices. Inspectors also checked 1,689 credit card readers at gas pumps for card skimmers to prevent fraud. No skimmers were found in Franklin County.

- ✓ **1,729 SCALES INSPECTED.**
- ✓ **10,570 GAS METERS INSPECTED.**
- ✓ **3,579 GAS PUMPS, CASH REGISTERS, AND SCALES INSPECTED.**
- ✓ **1,246 ESTABLISHMENTS CHECKED.**
- ✓ **25,802 PRICES VERIFIED, including:**
  - ✓ **219 incorrect overcharges.**
  - ✓ **48 incorrect undercharges.**
- ✓ **1,689 CARD READERS CHECKED for skimmers.**



## SAFEGUARDING CONSUMERS

Two years ago, after learning that some Dollar General stores were charging incorrect prices for products, Auditor's office Weights and Measures inspectors found that 8 out of 10 stores failed inspection. The failed inspections led the Ohio Attorney General to file suit against the company. In 2023, the lawsuit was settled, and the Auditor's office distributed more than \$30,000 from the settlement with Dollar General to area food banks.





## TRUE TRANSACTIONS AWARDS

The True Transactions Award is a recognition presented by the Franklin County Auditor's office to businesses in Franklin County that have a flawless record of using accurate scanners and scales and have been verified by Auditor's office Weights and Measures inspectors. Since taking office in March 2019, Auditor Stinziano has given out 60 True Transactions Awards to businesses throughout the county.



Garden Herb Shop



Moses Jewelers



Mutts & Co.

## CONSUMER SERVICES

The Consumer Services Division is responsible for licensing dogs and vendors in Franklin County, including retail cigarette dealers.

- ✔ **207 LICENSES ISSUED** to vendors.
- ✔ **38 SMALL BUSINESSES HIGHLIGHTED** through weekly community hours.
- ✔ **12 LOCAL BUSINESSES RECOGNIZED** for outstanding accuracy in weights and measures through the True Transactions Award.



## PROTECT YOUR PAL

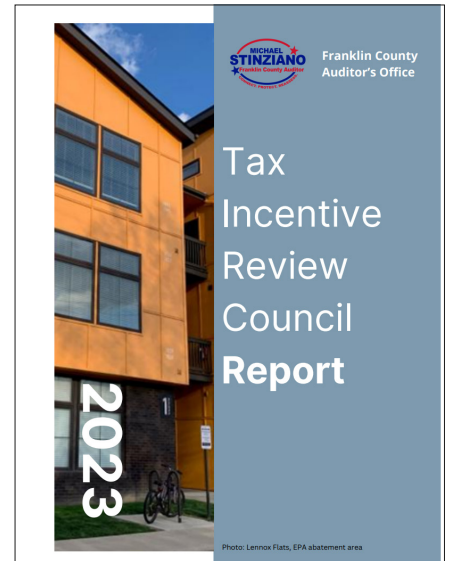
- 87,975 TOTAL DOGS LICENSED** utilizing website, digital outreach, direct mail program, and educational videos.
- 2024 "ME & MY PAL" CALENDAR RELEASE** featuring art from K-6 students representing nine elementary schools across Franklin County.
- 12 MOBILE DOG-LICENSING EVENTS** held throughout Franklin County.



## TAX INCENTIVE REVIEW COUNCIL

The Tax Incentive Review Council (TIRC) is a way to make tax incentives more transparent to taxpayers. Auditor Stinziano serves as chair of the Tax Incentive Review Council.

- ✓ **194 projects reviewed**
- ✓ **283 TIF projects reviewed**
- ✓ **40,430 jobs created or retained**
- ✓ **\$2,309,056,229 reported payroll**
- ✓ **\$5,829,714,498 reported real estate investment**
- ✓ **\$76,676,188 forgone tax**
- ✓ **\$122,963,718 diverted TIF tax**

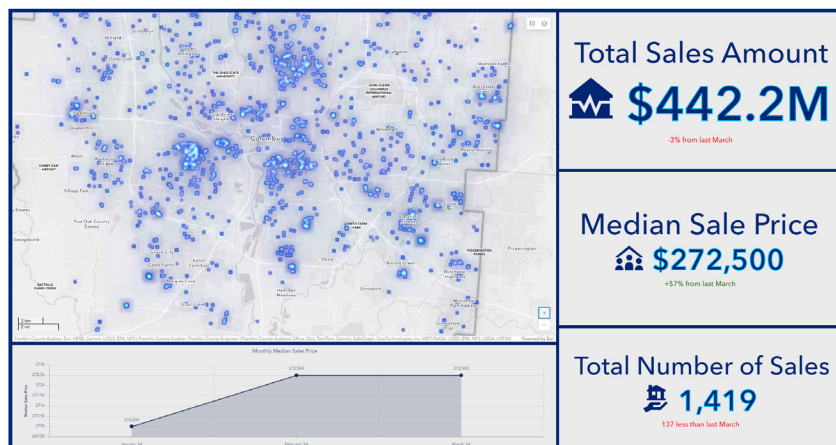


## REAL ESTATE REVIEW

The Auditor's office maintains the most comprehensive real estate records in Franklin County and is responsible for appraising more than 451,021 parcels. Each month, the office updates the Real Estate Dashboard, a highly localized web app that shows recent home sales on a GIS map. The tool can display sales data by municipality, school district, or area commission, giving homeowners key information on sales activity in their neighborhoods.



- 🏠 **37,772** property transfers, splits, and combinations processed.
- 🏠 **16,684** rental registration applications processed.
- 🏠 **3,562** homestead exemption applications processed.
- 🏠 **\$1,000** generated from two parcels sold at the Auditor's Sale.



## ADVOCATING FOR CHANGES TO THE LAW

Your Franklin County Auditor's office is actively tracking **81 pieces** of legislation.

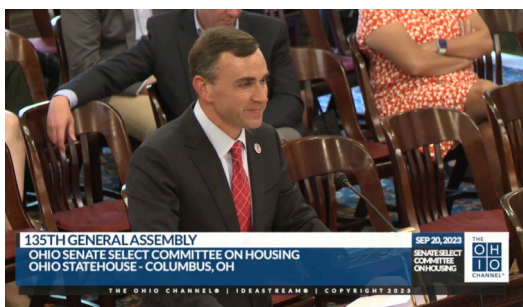
- ✔ **Statehouse Testimony: 7**
- ✔ **Bills Support: 10**
- ✔ **Bills Oppose: 4**

Property taxes and housing concerns have become a hot topic for policy makers, including at the General Assembly and local governments. This is driven by rising housing costs and related property tax increases and the recognition that housing is not being built to meet demand or affordability requirements.

There has been some legislative action on the housing side—a state affordable housing subsidy program and appraisal guidelines, for example, passed as part of the state operating budget — but less action to directly address housing costs. Pandemic relief programs, which supported homeowners and renters in need, have exhausted funds or are winding down, and state legislative action has not filled the gap.

However, there is work being done on these topics, and the Franklin County Auditor's office was pleased to provide testimony to both the Senate Select Committee on Housing and the Joint Property Tax Review and Reform Committee. This testimony served to both provide possible solutions and educate lawmakers on the relationship between taxes, value, and how state law could be implemented to reduce the property tax burden. Your Franklin County Auditor's office has also taken this on at a local level, advocating directly to local governments and stakeholders to provide relief, though to date that relief is not forthcoming.

These efforts will continue to be a priority in the coming year.



## VISION STATEMENT

The Franklin County Auditor's office will serve the residents and businesses of Franklin County by protecting consumers, providing fair and equitable real estate assessments, and ensuring fiscal integrity.

## MISSION STATEMENT

Our mission is to deliver superior 21st-century services to the residents and businesses of Franklin County, serve as the principal monitor of county funds, and be a primary resource for information regarding Franklin County.

## CORE COMPETENCIES

**Accessibility:** Ensure all our functions are available to all residents and businesses, both digitally and physically.

**Accountability:** Take responsibility for the quality and timeliness of providing information and results to residents and businesses.

**Constituent Service:** Respond in an accurate and timely manner to residents and businesses, and anticipate their needs.

**Communication:** Inform and educate regarding the responsibilities and functions of county government and, specifically, of the County Auditor.

**Innovation:** Remain proactive in implementing new technologies to provide 21st-century services.

**Professionalism:** Perform our work with integrity, compassion, and empathy.

**MICHAEL STINZIANO**  
Franklin County Auditor  
CONNECT. PROTECT. REASSES.

**TELL US WHAT YOU THINK**

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