



Andrea L. Weaver

UNION COUNTY AUDITOR

Union County Auditor's Office
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ATTENTION: Title Companies, Title Examiners, Attorneys and Closing Agents

The Union County Auditor's Office will be implementing **new procedures** for **splits, condominiums, subdivisions, combinations, and plats** created in 2021 and in future years. Real estate parcels created in calendar year 2021 will not become active until calendar year 2022. This change will result in market value being assigned for 2022, with taxes payable in 2023.

This **new procedure** will have an immediate and direct effect on persons or entities that prepare closing documents and settlement statements for sales occurring in calendar year 2021 and in future years that involve **new splits, condominiums, subdivisions, combinations and plats**.

For sales involving these splits, condominiums, subdivisions, combinations and plats, the **seller of the parcel** will receive a tax bill in 2022 for the **entire acreage of the "parent" parcel**. The **buyer** of the parcel **will not receive a tax bill for the parcel until calendar year 2023**.

This procedure is being implemented in accordance with Ohio Revised Code sections 319.20, 323.11, 5713.05, and 5715.01. For questions regarding this new procedure, please contact Darlene Bruce, Real Estate Supervisor in the Union County Auditor's office at 937-645-3068 between 8:30am and 4:00pm, Monday through Friday.