



Administrative Journal Entry

Date: October 26, 2026

In the matter of certifying the property valuation)
Assessment complaint filing threshold for tax year)
2025 pursuant to Ohio Revised Code section)
5715.19(J).)

Entry Number: 26-10-0739

This matter came before the Tax Commissioner pursuant to Revised Code section 5715.19(J) whereby the Commissioner must certify to the county auditors the revised filing threshold for certain board of revision complaints which is indexed by gross domestic product deflator determined by the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce for the period of January 1 to December 31 of the preceding year. The relevant period for tax year 2026 is January 1, 2025, to December 31, 2025. The BEA data for this period show an increase in the deflator of 2.4 percent. The law states that the amount of the filing threshold adjusted for the deflator is to be rounded to the nearest multiple of \$1,000. The prior year threshold is \$567,000. **Using the 2.4 percent deflator and rounding according to law, the filing threshold for tax year 2026 for complaints filed pursuant to Revised Code section 5715.19(A)(6) is calculated to be \$580,000.**

It is ordered that a copy of this entry be mailed to all county auditors.

Tax Commissioner

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