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REAL PROPERTY SPLIT PROCESSING CUTOFF

October 29, 2026

To: Attorneys and Title Agencies

EFFECTIVE JANUARY 1, 2027

Beginning January 1, 2027, all real property splits, resurveys, and combinations will be processed for **tax year 2028, payable in 2029**.

This change is being implemented in accordance with guidance and processing timelines provided by the Ohio Department of Taxation in connection with House Bill 124 and Ohio Revised Code Section 323.11.

What This Means for Real Estate Transactions

Any split, resurvey, or combination recorded on or after January 1, 2027, will not be reflected in the property tax records until tax year 2028.

Example: If a 2-acre parcel is split from a 40-acre parcel on January 2, 2027, the 2027 tax bill, payable in 2028, will reflect the original 40-acre parcel. The split will be reflected for tax purposes beginning with tax year 2028, payable in 2029.

Attorneys and title agencies should take this processing schedule into consideration when preparing real estate transactions and calculating the proration of property taxes between buyers and sellers at closing.

If you have any questions or comments, please do not hesitate to contact my office.

Sincerely,

Julie A. Adkins
Seneca County Auditor