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Carroll County Auditor



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It has been brought to our attention that in our effort to make valuation data more consistent and transparent, we unintentionally caused confusion for property owners who hold leases on Muskingum Watershed Conservancy District (MWCD) properties.

The Auditor's Office does not assign land value to these parcels, as the land itself is owned by MWCD. However, there has always been a value assigned for the **location**. The location value reflects the benefit of access to utilities such as water and sewer, as well as the desirability and placement of the property.

The location value is not new. In prior years, this amount was included under the "Improvements" column. For Tax Year 2025, we moved the location value to the "Land" column, as it is not a structure-type improvement. We believed this change more accurately reflected the nature of the value and created greater consistency in how parcels are displayed.

Major structural adjustments to parcel data are typically made during a reappraisal year, as every parcel is being reviewed and edited at that time. In hindsight, we understand that making this change during a year when other values were also likely to change may have added to the confusion. We agree that it may have been easier to understand had it occurred during a year with fewer overall adjustments.

This first example compares a parcel from Tax Year 2024 to Tax Year 2025. In this comparison, the improvement value changed from 50,000 to 0, and the land value changed from 0 to 73,200. The overall difference in value is due to the increase resulting from the reappraisal.

Tax Year 2025		
Land	Improvement	Total
73,200	0	529,610

Tax Year 2024		
Land	Improvement	Total
0	50,000	387,340

To further clarify, if this reporting change had been made in the prior year (without a reappraisal increase), you would have seen the following: the improvement value would have changed from 50,000 to 0, and the land value would have changed from 0 to 50,000. In that scenario, the total value would have remained the same, and only the column in which the location value was displayed would have changed.

Tax Year 2024		
Land	Improvement	Total
0	50,000	387,340

Tax Year 2024		
Land	Improvement	Total
50,000	0	387,340

If you have any questions, we are happy to assist.

Sincerely,

Staci Brady
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