

## Claudia J. Fickel

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Accounts Payable	419-399-8205
Agricultural (CAUV)	419-399-8206
Board of Revision	419-399-8241
Dog Licenses	419-399-8205
Estate Tax Division	419-399-8205
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Weights & Measures	419-399-8205

Paulding County Courthouse  
115 N. Williams St., Ste. 101  
Paulding, OH 45879

Hours:  
8:00 a.m. – 4:30 p.m.  
Monday through Friday

# NEW CONSTRUCTION

Obtaining a  
building permit



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Paulding County Auditor

## What does the new construction program do?

The yearly new construction program assures that all parcels of real property that have structural changes are appraised (or “valued”) at their current fair market value. This method is established by Ohio law.

New buildings in a taxing district also generate “new tax money” for that district.

## Why check for new construction every year?

Yearly inspection of building additions and removals keeps the tax burden equitable for everyone in the county. Otherwise, a property with a new building might not pay taxes on that structure for as many as five years (that is, until the next revaluation). On the other hand, a property with a destroyed building could be paying taxes on a non-existent structure for up to five years.

## Will someone visit my property?

Yes, an appraiser will inspect each property that has reported either new construction or building destruction and record relevant information on the county’s property record card.

The appraiser will ask questions such as: 1) What improvements have you added to the property? 2) What was the cost? 3) What is your anticipated completion date? The interior building inspection, these, and other questions, enable the county to make a more accurate appraisal.

## What if no one is home during the day?

If no one is home, a card will be left at your property asking you to provide information about the building’s interior and any new construction or remodeling. After completing the card, simply return it to the address on the card’s front.

If you believe the card’s information is insufficient, call the county auditor’s office at (419) 399-8205, for an inspection appointment. An appraiser will visit your property again to view the home’s interior with you.

## How does the county find out about new structures?

A building permit must be obtained by residents for the following construction projects:

- 1) Any new structure, including agriculture-related structures (e.g. grain bins, pole barns, etc.)
- 2) Any addition to an existing structure
- 3) Construction of decks, patios, or porches
- 4) Replacement of windows affecting a minimum of 25% of all windows in the current structure
- 5) Replacement of siding affecting a minimum of 25% of the siding in the current structure
- 6) Finish of an attic or basement into living area in an existing structure
- 7) Utility sheds that are 12x16 or greater, despite if placed on skids or a permanent foundation

Persons living within a village must obtain their building permits through their village office. Persons living outside a municipality (except for Brown and Jackson Townships) must obtain a county building permit from their township zoning officer. Persons living in Brown and Jackson Townships must obtain their building permit from the county auditor’s office.

The cost of a county building permit is \$15. A penalty of \$100 may be assessed along with the permit fee for any permit not obtained before the start of construction. These fees and penalties may be added to the real estate taxes of those who fail to acquire a building permit for a one year period. The cost of a county permit is the same in all villages and townships; however, the cost of a zoning permit may vary.

## What happens if I don’t report a new structure?

The Ohio Revised Code §5713.17 states:

“...Upon the discovery of a building...the auditor shall appraise it...together with a penalty equal to 50% of the amount of taxes that would have been charged...from the date of construction to the date of discovery...”

## What is an “appraisal”?

Regardless of whether an appraisal is performed by a bank, a mortgage company, a private fee appraiser, or the county auditor, the goal is still the same: to estimate today’s fair market value (selling price) for a piece of real estate. In other words, if your real estate (land and/or buildings) would sell for about \$80,000 in today’s real estate market, your appraisal should be in the \$75,000 to \$85,000 range.

## Will I have a chance to discuss my appraisal?

Yes, the county auditor’s door is always open and real estate staff are on hand daily.

## Will this new building affect my taxes?

If an expensive building was added to your property, chances are your property’s value will be significantly increased. On the other hand, if an expensive building was removed from your property, **and the county auditor is notified**, chances are your property’s value will decrease. Your taxes will, quite possibly, do likewise.

## When would a change appear on my tax bill?

Because the real estate taxes are paid one year after they are assessed, any value changes because of new construction (or removing a building) will not appear on your tax bill until the following January.

## How and why do taxes increase?

The subdivisions (schools, townships, villages, and the county) are the taxing authorities. Each year these taxing authorities calculate the operating funds they need. If their current funding is insufficient, they can request a levy to be placed on the ballot for a vote of people. This levy is called outside millage; therefore, your tax rate can be increased by a vote of majority of people to approve a levy or bond.