



**Nancy NIX**  
Butler County Auditor CPA

Butler County Auditor's Office  
130 High Street / 3rd-4th Floors  
Hamilton, Ohio 45011  
Phone: 513-887-3154

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To Whom It May Concern:

Recently, the Butler County Auditor's Office was approached by officials from Liberty Township in Butler County to discuss the differences between Liberty Township's zoning system and the methods by which the Auditor's Office values and taxes parcels within the township. There was a misconception that the township's zoning determines the Auditor's valuation of residential, commercial, or agricultural parcels in the county. To clarify, the Auditor's Office determines the use of the property and applies a "land use code," which defines that use, and therefore, determines the way that parcel is taxed. The land use codes are altogether separate from current township zoning overlays and won't be impacted by future township zoning changes.

One example would be a property that the Auditor's Office has determined is an agricultural property and is currently receiving the benefit of the CAUV program, though the township may have re-zoned that area as "commercial/industrial." In this case, the property would remain as an agricultural property and would continue to receive the benefit of the CAUV program in which it is enrolled. Should the property sell to an investor or other interested party and the parcel no longer be farmed, the Auditor's Office would then review the land use code and determine if a change is necessary.

A second example would be a residential property located in a commercial/industrial zoned area. In this case, if there is a residential structure on the property and the use of the property does not change, the land use code for the property would remain residential.

Hopefully this explains the differences between Liberty Township zoning vs. the Butler County Auditor's Office land use codes when determining how a property is valued for tax assessment purposes. If there are any further questions regarding this matter, please don't hesitate to contact the Butler County Auditor's Office at 513-887-3154.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Nix".

Nancy Nix, CPA  
Butler County Auditor