



OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

RE: Taxes for Splits, Combinations & Plats

Beginning **December 1, 2025**, the Lorain County Auditor's Office will implement new procedures for real estate transactions involving parcel **splits, combinations, or plats**. Please review the following important updates:

Tax and Fee Payment Requirements

- **Real estate taxes** for parcels involved in a split, combination, or plat must be **paid at the time of submittal**, rather than at the time of transfer.
- **Processing fees** for these services must also be **paid at the time of submittal**.

Submission Responsibilities

- The **individual or company submitting the work** is responsible for providing **all parent parcel numbers** related to the transaction at the time of submission.
- This information is required for us to prepare a **transfer sheet** and issue a **claim ticket**, which must be presented to complete the transfer process.
- Once the transfer sheet is finalized, it will be returned to you for submission to the **Lorain County Treasurer's Office**, where taxes will be paid and the sheet signed off.

Upcoming GIS System Upgrade

In the coming months, we will be transitioning to a **new internal GIS system**. This upgrade will introduce changes to how parcel numbers are assigned and how notifications are handled during the transfer of splits, combinations, or plats. **Additional details will be shared soon.**

We appreciate your cooperation and patience as we implement these important upgrades and policy changes. If you have any questions, please don't hesitate to contact our office.

Sincerely,
Lorain County Auditor's Office