



**MELISSA A KOCH  
WAYNE COUNTY  
TREASURER**

428 West Liberty St.,  
Wooster, Ohio 44691

STERLING HEIGHTS DAIRY FARMS LTD  
8260 EASTON RD  
STERLING OH 44276

Office Hours 8:00am - 4:30pm  
Monday through Friday  
Phone 330-287-5450

REAL ESTATE TAXES FOR  
**SECOND HALF 2022**  
DUE: 7/27/2023

MESSAGES

PLEASE PROVIDE A CURRENT PHONE NUMBER ON  
CHECKS

TAX DISTRICT

24 - CONGRESS TWP CONGRESS VILLAGE

PARCEL NUMBER	LEGAL OWNER			LEGAL DESCRIPTION	PROPERTY ADDRESS	
24-00178.000	STERLING HEIGHTS DAIRY FARMS LTD			SPT LOT 37 39' & EPT ALLEY MP 2 CD 16	N MAPLE ST WEST SALEM OH 44287	
	APPRAISED VALUE	ASSESSED VALUE (35% OF MARKET)	TAX RATE	EFFECTIVE TAX RATE (MILLS)	NON-BUSINESS CREDIT FACTOR	OWNER OCCUPANCY CREDIT FACTOR
LAND	\$5,740.00	\$2,010.00	55.15	43.448126	0.072607	0.018151
IMPROVEMENT	\$0.00	\$0.00	55.15	43.448126	0.072607	0.018151
TOTAL	\$5,740.00	\$2,010.00	55.15	43.448126	0.072607	0.018151
CALCULATION OF <b>FULL YEAR</b> TAXES				WHERE YOUR TAXES GO		
<b>GROSS REAL ESTATE TAXES</b>			<b>\$110.86</b>	COUNTY	\$14.04	
ADJUSTMENT			\$0.00	TOWNSHIP	\$1.62	
REDUCTION AMOUNT			-\$23.52	MUNICIPAL	\$0.00	
<b>SUB TOTAL</b>			<b>\$87.34</b>	SCHOOLS	\$50.44	
NON-BUSINESS CREDIT			-\$6.34	OTHER	\$14.90	
OWNER OCCUPIED CREDIT			\$0.00	CURRENT ASSESSMENTS	\$0.00	
HOMESTEAD			\$0.00	DELINQUENT ASSESSMENTS	\$0.00	
<b>REAL ESTATE NET</b>			<b>\$81.00</b>	PAYMENTS	-\$81.00	
CAUV RECOUPMENT			\$0.00			
CURRENT ASSESSMENTS			\$0.00			
DELINQUENT ASSESSMENTS			\$0.00			
DELINQUENT REAL ESTATE			\$0.00			
<b>FULL YEAR TOTAL</b>			<b>\$81.00</b>	<b>BALANCE DUE</b>	<b>\$0.00</b>	

DETACH THIS AND RETURN WITH PAYMENT INSIDE AN ENCLOSED ENVELOPE

**MELISSA A KOCH WAYNE COUNTY TREASURER**

428 West Liberty St.,  
Wooster, Ohio 44691

Please make any address changes in the area below

STERLING HEIGHTS DAIRY FARMS LTD  
8260 EASTON RD  
STERLING OH 44276

PENALTY ADDED AFTER DUE DATE



PARCEL NUMBER 24-00178.000

REAL ESTATE TAXES FOR **SECOND HALF 2022**  
**DUE 7/27/2023**

**BALANCE DUE**

**\$0.00**

## **RETURNED CHECKS and/or STOP PAYMENTS**

There will be a **\$15.00** fee for any check returned unpaid by your bank.

## **PENALTY**

- A **5%** penalty will be added to the unpaid taxes the first 10 days after the due date.
- A **10%** penalty will be added to unpaid taxes 10 days after the due date

## **INTEREST**

An additional interest charge, set by the tax commissioner, will be added twice a year on unpaid delinquent taxes. These dates are the first day of the month following the second half due date and December 1.

## **ADDRESS CHANGES**

Please advise the Treasurer's Office at 330-287-5450

## **OFFICE HOURS**

8:00am through 4:30pm Monday through Friday except Holidays. After hours, use drive up payment box at the Administrative Building. We accept post marked dates on envelopes from the Post Office.

## **MAILING ADDRESS**

MELISSA A. KOCH, TREASURER OF WAYNE COUNTY, ADMINISTRATION BUILDING, 428 WEST LIBERTY STREET, WOOSTER, OHIO, 44691.

## **FORECLOSURE**

If taxes are not paid within sixty (60) days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency under chapter 5721 of the revised code.

## **NOTICE**

If the taxes charged against this parcel have been reduced by the owner occupancy credit for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the County Auditor's office no later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250 or both, and in the owner having to repay the amount by which the taxes erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the owner occupancy credit and the parcel includes a residence occupied by the owner, the parcel may qualify for the reduction. To obtain an application for the reduction or further information, the owner may contact the County Auditor's office at 428 W. Liberty St. Phone 330-287-5430.

## **MILITARY EXTENSION**

The County Treasurer shall include a notice of, and information about, the extension provided in R.C. 323.122 for members of the National Guard or reserve components of the U.S. Armed Forces that are called to active duty. This notice may be in the form, and contain the content, prescribed by the Treasurer without the approval of the Tax commissioner. Alternatively, this notice requirement may be satisfied by providing notice and information to a newspaper in general circulation in the county when the tax bills are mailed. This notice requirement applies to all tax bills mailed under R.C. 323.133.

**CALL THE TREASURER'S OFFICE FOR MORE INFORMATION AT 330-287-5450 OR VISIT OUR WEBSITES**

**AT [WWW.WAYNECOUNTYTREASURER.ORG](http://WWW.WAYNECOUNTYTREASURER.ORG) OR [WWW.WAYNECOUNTYAUDITOR.ORG](http://WWW.WAYNECOUNTYAUDITOR.ORG)**

## **PAY BY CREDIT CARD**

Pay your Wayne County real estate and manufactured home tax with American Express, MasterCard, Discover, VISA, Apple Pay, Google Pay or Samsung Pay. The processor charges a fee equal to 2.35% (with a \$2.00 minimum) of each credit/debit transaction amount, or \$0.50 for E-check.

Credit Card payments may be made online at [www.waynecountytreasurer.org](http://www.waynecountytreasurer.org), by calling 1-844-615-1900 or in person at the Treasurer's office. Transactions completed by midnight on the due date are timely and will not be charged a penalty.

**PLEASE MAKE CHECKS PAYABLE TO WAYNE COUNTY TREASURER**

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