



## ADMINISTRATIVE JOURNAL ENTRY

Date: JAN 15 2026

In the matter of certifying the capitalization rate )  
for multifamily apartments for tax year 2026 to be )  
used by the county auditors of the 88 counties of )  
Ohio pursuant to Ohio Revised Code Section )  
5713.031 and Administrative Code 5703-25-20. )

Entry Number: 26-01-0026

This matter came before the Tax Commissioner pursuant to Revised Code section 5713.031 and Administrative Code 5703-25-20, whereby the Commissioner must certify the capitalization rate based on the most recent published rate applicable to the latest capitalization rate for multifamily apartments. Therefore, acting pursuant to these sections, the Commissioner hereby certifies the capitalization rate for multifamily apartments, as of January 2, 2026, of 8.1%.

It is ordered that a copy of this entry be mailed to all county auditors.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE  
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

PATRICIA HARRIS  
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris  
Tax Commissioner