



## Property Tax – Real Property

**T**he real property tax is Ohio's oldest tax. It has been an ad valorem tax – meaning, based on value – since 1825, and the Ohio Constitution has generally required property to be taxed by uniform rule according to value since 1851.

The Department of Taxation ensures uniformity through its oversight of the appraisal work of Ohio's county auditors. According to state law and department rules, auditors conduct a full reappraisal of real property every six years and update values in the third year following each sexennial reappraisal. The department's Division of Tax Equalization compares the assessed values of properties to sale prices, then uses these "sales ratios" to evaluate assessments and, if necessary, seek changes.

In tax year 2011 (bills payable during 2012), the assessed valuation of real property in Ohio was about \$231.3 billion (\$660.8 billion in appraised true value). Revenue from taxes levied on this assessed value was distributed by county auditors to the local taxing authorities during calendar year 2012. Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as "House Bill 920") were \$14.6 billion for tax year 2011, an increase of 0.7 percent over 2010. This amount does not include deductions for the 10 percent partial exemption on certain residential and agricultural property, the 2.5 percent rollback for owner-occupied dwellings, and the homestead exemption for senior citizens and certain disabled homeowners.

The state reimburses local governments and school districts for the full amount of the 10 percent rollback, the 2.5 percent rollback and the homestead exemption. The amount of property tax relief for calendar year 2011 (reimbursed in 2012) is estimated to be \$1.1 billion for the 10 percent reduction, \$210.3 million for the 2.5 percent reduction and \$391.9 million for the homestead exemption. These figures do not include those taxpayers who filed late for the homestead and 2.5 percent reductions.

### Taxpayer

All real property owners who are not specifically exempt are subject to the real property tax.

### Tax Base

(Ohio Revised Code 5713.03, 5715.01)

The real property tax base is the taxable (assessed) value of land and improvements. The taxable value is 35 percent of true (market) value, except for certain land devoted exclusively to agricultural use.

### Rates

(R.C. 319.301, 5705.02-.05, 5705.19)

Real property tax rates are levied locally and vary by taxing jurisdiction. The total tax rate for any particular parcel includes all levies either enacted by a legislative authority or approved by the voters of all taxing jurisdictions in which the property is a part. Examples of such jurisdictions include school districts, counties, municipalities, townships, and special service districts. Each unique combination of these taxing jurisdictions creates a separate taxing district.

During 2011, the statewide average "gross" tax rate was 89.47 mills on residential and agricultural real property and 92.06 mills on commercial and industrial property. The statewide average "effective" or net tax rate on residential and agricultural real property was 61.11 mills, while the effective rate was 70.02 mills on commercial and industrial property. The difference between the gross and effective rate is due to tax reduction factors that generally prevent changes in voted taxes when the valuation of existing real property is increased or decreased (see Credits).

The Ohio Constitution prohibits governmental units from levying property taxes that, in the aggregate, exceed 1 percent of true value, unless they are approved by voters. This is known in state law as the 10-mill limitation on nonvoted or "inside" millage. Since these inside mills are levied on taxable value, which is 35 percent of true value, the result is a statutory limit of 0.35 percent, or nearly three times as strict as the constitutional 1 percent limit.

### Exemptions

The real property of governmental or private institutional organizations may be exempt based on how the property is used and/or owned. Examples include schools, charities, churches and municipal corporations. Many other specific exemptions are also provided in the Revised Code.

### Credits

(R.C. 319.301, 319.302, 323.151-.157)

#### Property tax rollbacks

Since 1971, a 10 percent reduction, or "rollback," has applied to each taxpayer's real property tax bill. In 2005, as part of a broader series of tax reforms, the General Assembly limited the 10 percent rollback to all real property not intended primarily for use in a business activity. The state reimburses local governments and schools for the cost of this rollback.

In addition, since the 1979 tax year, a 2.5 percent rollback of real property taxes has been available to homesteads – meaning, dwelling plus up to one acre occupied by the home-

owner. The state reimburses local governments and schools for the cost of this rollback.

### Tax reduction factors

Each year, the department calculates effective tax rates based on tax reduction factors that eliminate the effect of a change in the valuation of existing real property on certain voted taxes. This law, outlined in R.C. 319.301, was enacted in 1976 by the 111th General Assembly as House Bill 920. Reduction factors are applied to eligible tax rates for each taxing unit, such as a school district, a county, or a municipality.

For the purpose of applying tax reduction factors, real property is divided into two classes: Class I for residential and agricultural property and Class II for all other real property.

Separate percentage adjustments are applied to taxes levied against each of these two classes whenever the value of existing real property changes within these respective classes.

Reduction factors are only calculated on “carryover” property – meaning, property that is taxed in both the preceding and current year within the same reduction factor class. Therefore, new construction does not trigger a change in reduction factors, and taxing authorities receive new revenue as new property is added. Likewise, reduction factors do not stabilize revenue when property is removed from a class through exemption, demolition, or reclassification. Also, reduction factors are not applied to unvoted millage within the 10 mill constitutional limit or to millage authorized by municipal charter.

Finally, if the tax reductions would reduce the effective tax rate for current expenses of a school district below 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. (However, districts that levy less than 20 mills do not automatically reach this 20 mill floor; a district that only levies 18 mills for current expense purposes will never receive more than 18 mills). The reduction factors of joint vocational school districts are adjusted in a similar manner to yield a minimum of two effective mills on each class of real property.

### Homestead exemption

The homestead exemption dates back to 1971. It is available to the homesteads of qualified homeowners who are either:

- at least 65 years of age,
- permanently and totally disabled, or
- at least 59 years of age and the surviving spouse of a deceased taxpayer who previously received the exemption.

Before the 2007 tax year, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income.

Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits are no longer applied. Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the value of an eligible homestead from property taxation.

Some 854,173 taxpayers qualified for the homestead exemption in 2010 on their tax bills payable in 2011 (see table 7) - an increase of 18,949 from the previous year. The total tax savings was approximately \$378.7 million, or about \$14.5 million more than the previous year.

For a limited number of taxpayers, the older version of the homestead exemption was more beneficial. A grandfather clause in H.B. 119 protects such homeowners by not allowing the size of the credit to fall below the amount of savings credited on 2006 tax bills (payable in 2007).

## Special Provisions

### Current agricultural use value (R.C. 5713.30 – 5713.36)

The Ohio Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. But land devoted exclusively to commercial agricultural use may be valued according to its current use instead of its “highest and best” potential use. Such land must meet one of the following requirements for three years before the year in which application for the current use treatment is made:

- ten acres or more must be devoted to commercial agricultural use; or
- under ten acres must be devoted to commercial agricultural use and produce an average yearly gross income of at least \$2,500.

In addition, when land valued according to its agricultural use is converted to a different use a charge is assessed on the land in an amount equal to the difference in the amount of tax levied on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

### Forest land (R.C. 5713.22 – 5713.26)

Forest land, devoted exclusively to forestry or timber under the rules of the Ohio Department of Natural Resources’ Division of Forestry, may be taxed at 50 percent of the local rate.

### Manufactured home tax (R.C. 4505.01, 4503.06, 4503.065)

Manufactured homes are subject to an annual property tax. The valuation method and tax calculation depend on whether or not the manufactured home is taxed like (but not as) real property:

**Personal property approach** – The assessed value of a manufactured home, if situated in Ohio before Jan. 1, 2000, is 40 percent of the amount derived by multiplying the greater of either the home’s cost or market value at the time of purchase by a depreciation percentage based on one of two schedules. The manufactured home tax is calculated by applying the gross tax rate of the taxing district in which the home is situated to the home’s assessed value.

**Real property approach** – If a home was situated or had ownership transferred on or after Jan. 1, 2000, it is assessed at 35 percent of true value. This method of assessment also applies to homes situated before Jan. 1, 2000, if the owner made an election to have the home taxed like real property. The tax is determined by applying the effective tax rate to the assessed value and applying a 10 percent rollback. Taxes may be reduced by an additional 2.5 percent if the home is owner-occupied. A homestead exemption is available for qualifying homeowners (see Credits).

In either case, one-half of the amount of the annual tax is due by March 1 with the balance due by July 31. These dates are subject to extension in the same manner provided for real property (noted below). If the structure is taxable as personal property used in business under R.C. 5709.01, it is not subject to the manufactured home tax. Travel trailers and park trailers that are unused or unoccupied and are stored at a qualified location are also not subject to the manufactured home tax.

## Filing and Payment Dates

(R.C. 323.12, 323.17)

According to statute, at least one-half of a real property tax bill is due by Dec. 31, with the balance due by June 20. In practice, these deadlines are often extended in the ways described below.

When the delivery of the tax duplicate is delayed for certain statutory reasons, the payment dates may be automatically extended for 30 days. Further extensions, not to exceed 15 days, may be granted for emergencies by application of the county auditor or treasurer to the Tax Commissioner.

When an unavoidable delay occurs, an additional extension may be granted by application of both the county auditor and treasurer to the Tax Commissioner in order to avoid penalties to taxpayers.

## Disposition of Revenue

(R.C. 319.54, 321.24, 321.26, 321.261, 321.31, 321.33, 321.34)

After local administrative fee deductions, revenue is distributed to the counties, municipalities, townships, school districts, and various special districts according to the taxable values and total millage levied by each.

## Administration

(R.C. 319.28, 5705.03, 5713.01, 5715.01, 5715.02, 5719.05)

The Tax Commissioner supervises the taxation of real property in the state and is charged with the duty of achieving uniformity in the taxation of real property. County auditors are responsible for assessing all real property and for preparing a general tax list and duplicate.

Using the duplicate, county treasurers prepare property tax bills and are responsible for the actual collection of the tax. County boards of revision hear complaints on the assessment or valuation of real property and may increase or decrease an assessment in the value of any property properly before it.

## Ohio Revised Code Citations

Chapters 319, 321, 323, 4501, 4503, 5705, 5709, 5713, 5715, 5719, 6111.

## Recent Legislation

### Substitute House Bill 225, 129th General Assembly (effective March 22, 2012)

House Bill 225 provided new authority to county auditors to review and grant exemption for certain types of real property within the auditor's county. The property for which the auditor is now responsible for granting exemption include: a public road or highway; property belonging to the federal government; additions or improvements to an existing building or structure that belongs to the state or a political subdivi-

sion and that is exempt from taxation as property used exclusively for a public purpose; and property of boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under R.C. 3345.17.

### Substitute House Bill 487, 129th General Assembly (various effective dates)

The mid-biennium budget review bill contained a number of statutory changes of note. Newly enacted R.C. 5713.012 requires all county auditors to involve a "qualified project manager" in each mass assessment project that originates more than two years after the effective date of the enactment of this section (Sept. 10, 2012). The statute defines a "mass assessment project" and also outlines the requirements necessary to become a qualified project manager.

The bill also amended R.C. 5713.03 to expand the factors a county auditor may consider in the determination of "true value" as it applies to individual properties. The words "the fee simple estate, as if unencumbered" now follow the words "true value" in the statute. This change was intended to clarify the definition of "true value." The second change, of the word "shall" to "may" should ease the strict standard imposed upon county auditors and boards of revision through recent court decisions. The change should allow county auditors and boards of revision to review factors surrounding a sale to assure that the sale price is not affected by outside market forces when employing the sale price as evidence of value. The effective date of this section is dependent upon a county's appraisal cycle.

### Sub. H.B. 508, effective September 6, 2012

The bill is a compendium of tax law changes presented originally as a part of the mid-biennium budget review bill. As the bill relates to real property tax, it provides exemption for a convention center or arena owned by the largest city in a county having a population greater than 250,000 but less than 300,000 at the time of the construction of the convention center, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

The bill also permits the Tax Commissioner to extend the revaluation of real property required by a county by not more than one year beginning in 2014 and continuing for not more than five years.

## Recent Court Decisions

### North Royalton City School District Board of Education v. Cuyahoga County Board of Revision, 129 Ohio St.3d 172, 2011-Ohio-3092.

The Ohio Supreme Court reaffirmed its holding that the best evidence of the value of a particular piece of property is the amount for which it transferred in an arm's-length transaction. The court held this to be true even if the sale price was negotiated through a contract which was entered into long before the property actually transferred. In the present case, the sale price was negotiated through a ground lease executed in 1998. The property transferred in 2005 in accordance with the terms of the ground lease. The court reaffirmed its holding that the presumption that a sale price reflects value can be rebutted if recency or the arm's-length character of the sale is challenged. However, the court held that in the present case the critical measurement was not the date on which

the sale was negotiated, but the date on which the property transferred.

**Columbus City School District Board of Education v. Testa, 130 Ohio St.3d 344, 2011-Ohio-5534**

The Ohio Supreme Court denied exemption for certain property owned by Ohio State University because that property's use had no operational relationship to university activities. At issue was R.C. 3345.17, which provides that state-university property is exempt from real property if it is "used for the support of such university." The property under issue was a two-story building with a basement that generated rental income from a first-floor commercial tenant and second-floor residential tenants. The property owner argued that the income-producing property qualified under R.C. 3345.17 to the extent that the income generated by the property was devoted to university purposes. The court held that "support" is subordinated to "use." In other words, the court held that it is not enough that the money generated from the use of the building supports the university – the property itself must be used to support the university.

**Sheldon Road Associates, L.L.C. v. Cuyahoga County Board of Revision, 131 Ohio St.3d 201, 2012-Ohio-581.**

The Ohio Supreme Court concluded that when an auditor changes value in the preceding year after the statutory deadline for challenging value, a timely complaint for the following year may in certain circumstances also confer jurisdiction on the board of revision to consider the preceding year's valuation. In making this decision, the court overturned a Board of Tax Appeals decision which held that it had no jurisdiction to consider the valuation of prior for a year in which no complaint had been filed.

In this case, the Cuyahoga County Auditor substantially increased the value of the taxpayer's property for 2007 on June 13, 2008. On Dec. 18, 2008, the taxpayer filed a complaint against the increase in valuation for tax year 2007. The Board of Revision (BOR) issued a decision in 2009, but identified the year in issue as 2008, not 2007. The BOR's decision retained the auditor's value.

The taxpayer appealed to the Board of Tax Appeals and sought remand to the board of revision, with orders to instruct the board of revision to consider value for 2007. The Board of Tax Appeals concluded that the board of revision lacked jurisdiction to consider the 2007 year because the complaint had not been timely filed. In overturning the Board of Tax Appeals, the court concluded that the BOR did have jurisdiction to entertain the taxpayer's complaint for the 2007 tax-year valuation. The court held because the 2007 valued was modified in 2008 and was carried over as the value of 2008 and because the taxpayer's complaint was timely filed for 2008, then in this limited circumstance, the BOR had authority to consider value for 2007.

**1495 Jaeger L.L.C. v. Cuyahoga County Board of Revision, 132 Ohio St.3d 222, 2012-Ohio-2680.**

The Ohio Supreme Court held that the BTA has no jurisdiction to consider a motion filed after the 30-day appeal period following the issuance of an order. In doing so, the court found that the BTA had no authority to carry forward a stipulated value to later years. The court explained that the continuing complaint provisions of R.C. 5715.19(D) may be invoked by the taxpayer at the board of revision after the BTA

has issued a final, dispositive order for the original tax year. If the board of revision did not lawfully comply, the taxpayer would have the right to appeal the adverse ruling to the BTA as a new appeal. However, R.C. 5715.19(D) did not extend the time during which a participant in a BTA appeal could seek application of a stipulated value to later years.

Table 1

	2006	2007	2008	2009	2010	2011
<b>Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief, Tax Years 2006 - 2011</b>						
<b>Value Of Taxable Property</b>	\$234,133,065,917	\$235,916,746,794	\$241,120,753,580	\$238,193,861,953	\$238,182,209,591	\$231,287,062,255
<b>Residential &amp; Agricultural</b>	180,305,043,717	184,029,442,834	187,687,183,700	184,181,188,378	184,352,812,609	179,385,998,963
Other <sup>1</sup>	53,828,022,200	51,887,303,960	53,433,569,880	54,012,673,575	53,829,396,982	51,901,063,292
<b>Taxes Charged<sup>2</sup></b>	12,956,794,743	13,128,191,919	13,819,361,777	14,124,390,998	14,494,608,093	14,595,848,723
<b>Residential &amp; Agricultural</b>	9,568,110,019	9,880,261,962	10,398,014,352	10,576,227,491	10,860,862,198	10,961,568,418
Other <sup>1</sup>	3,388,684,724	3,247,929,957	3,421,347,425	3,548,163,507	3,633,745,895	3,634,280,305
<b>Average Effective Tax Rate<sup>3</sup></b>	55.34	55.65	57.31	59.30	60.86	63.11
<b>Residential &amp; Agricultural</b>	53.07	53.69	55.40	57.42	58.91	61.11
Other <sup>1</sup>	62.95	62.60	64.03	65.69	67.50	70.02
<b>10% Reduction In All Real Property Taxes</b>	952,065,574	990,608,456	1,042,002,658	1,061,932,289	1,090,774,144	1,101,127,219 <sup>5</sup>
<b>2.5% Reduction In Homeowner's Real Property Taxes<sup>4</sup></b>	184,658,118	193,869,450	202,879,613	206,623,789	211,369,995	210,286,629 <sup>5</sup>
<b>Homestead Exemption Reduction<sup>4</sup></b>	70,105,574	317,107,593	341,874,647	361,838,373	376,393,082	391,863,292 <sup>5</sup>
<b>Net Taxes Collectible (after 10% reduction, 2.5% reduction, and homestead exemption)</b>	\$11,749,965,477	\$11,626,606,421	\$12,232,604,859	\$12,493,996,547	\$12,816,070,872	\$12,892,571,584

1 Includes commercial, industrial, mineral, and public utility property.

2 Net taxes charged after application of percentage reductions required by R.C. 319.301.

3 Taxes charged divided by value of taxable property.

4 These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program.

5 These data are estimated for tax year 2011.

Table 2

Gross and Net Tax Millage Rates on the Two Classes of Real Property, by County, Tax Year 2011									
County	Class I		Class II		County	Class I		Class II	
	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>		Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>
ADAMS	50.90	41.92	48.06	44.53	LOGAN	63.73	43.59	64.37	48.22
ALLEN	58.46	47.79	59.00	49.82	LORAIN	83.33	56.86	85.26	62.99
ASHLAND	73.23	46.74	76.79	54.82	LUCAS	102.97	67.22	101.31	77.77
ASHTABULA	75.37	51.21	76.83	56.83	MADISON	67.56	49.52	68.16	57.30
ATHENS	77.62	52.54	83.24	54.70	MAHONING	84.15	60.68	87.43	65.89
AUGLAIZE	62.82	44.14	62.53	52.15	MARION	65.10	44.91	64.74	51.13
BELMONT	63.21	42.82	62.66	48.14	MEDINA	94.14	54.89	94.71	56.04
BROWN	51.39	40.07	51.19	42.60	MEIGS	48.00	39.18	50.07	46.10
BUTLER	79.62	57.32	80.39	62.90	MERCER	59.23	47.88	59.17	54.04
CARROLL	54.76	40.07	55.67	42.68	MIAMI	69.45	46.01	69.22	51.25
CHAMPAIGN	65.91	46.16	75.14	57.66	MONROE	55.88	39.50	55.94	54.41
CLARK	75.29	57.91	76.67	61.49	MONTGOMERY	107.64	79.75	106.23	88.13
CLERMONT	89.26	59.57	88.14	66.66	MORGAN	55.99	38.99	57.53	45.81
CLINTON	53.73	44.29	53.95	51.76	MORROW	55.82	44.20	59.79	49.38
COLUMBIANA	57.49	43.16	60.11	46.29	MUSKINGUM	68.41	47.61	69.99	51.30
COSHOCTON	60.34	42.78	62.98	45.45	NOBLE	49.52	36.78	49.99	40.96
CRAWFORD	77.72	50.77	78.37	59.83	OTTAWA	69.48	39.04	66.29	41.78
CUYAHOGA	119.77	78.50	109.14	80.88	PAULDING	60.72	47.66	65.20	55.44
DARKE	53.80	40.76	56.76	46.99	PERRY	63.63	43.57	64.55	50.57
DEFIANCE	61.58	45.94	63.10	50.93	PICKAWAY	60.47	45.91	64.17	55.38
DELAWARE	90.47	67.20	93.56	69.04	PIKE	60.49	42.29	66.56	54.40
ERIE	84.79	47.26	86.73	58.32	PORTAGE	92.18	53.27	95.71	59.82
FAIRFIELD	87.39	52.76	88.54	49.37	PREBLE	56.29	43.67	59.07	48.57
FAYETTE	57.50	45.43	60.14	47.97	PUTNAM	50.30	39.92	49.41	44.62
FRANKLIN	111.11	75.02	106.08	82.39	RICHLAND	80.73	55.41	82.57	69.90
FULTON	76.24	53.45	75.10	63.89	ROSS	61.62	45.12	66.44	52.90
GALLIA	47.55	40.22	46.71	40.66	SANDUSKY	61.18	43.62	57.66	46.14
GEAUGA	103.14	59.80	103.28	64.80	SCIOTO	59.81	45.95	64.20	52.18
GREENE	83.38	63.22	84.35	66.67	SENECA	65.21	43.05	67.81	57.39
GUERNSEY	59.33	48.07	60.61	52.82	SHELBY	61.76	45.11	62.73	50.00
HAMILTON	99.64	65.83	97.30	76.04	STARK	83.31	55.30	81.53	60.39
HANCOCK	64.42	45.62	65.92	57.00	SUMMIT	93.05	66.80	91.62	73.01
HARDIN	60.18	43.08	61.34	48.64	TRUMBULL	77.30	59.77	76.31	63.85
HARRISON	61.23	40.74	62.55	49.88	TUSCARAWAS	67.79	46.47	69.18	52.52
HENRY	73.22	48.28	74.37	66.17	UNION	79.91	58.15	79.87	65.54
HIGHLAND	47.62	39.66	47.83	42.99	VAN WERT	66.78	42.89	69.49	63.81
HOCKING	59.88	44.89	59.52	47.27	VINTON	46.03	42.82	48.94	46.58
HOLMES	55.37	44.55	54.41	47.76	WARREN	89.76	61.43	90.18	59.21
HURON	60.43	40.76	63.47	45.67	WASHINGTON	58.62	42.98	60.33	47.03
JACKSON	45.18	41.30	47.35	44.58	WAYNE	79.08	53.10	87.53	66.93
JEFFERSON	60.85	41.31	60.76	49.17	WILLIAMS	72.35	47.09	72.99	50.90
KNOX	66.17	48.61	62.37	51.85	WOOD	84.60	57.61	86.69	64.06
LAKE	93.49	59.78	91.30	63.57	WYANDOT	54.62	34.94	53.08	37.94
LAWRENCE	36.11	33.08	38.75	35.86	<b>STATEWIDE</b>				
LICKING	71.63	55.38	69.66	54.98	<b>AVERAGE</b>	<b>89.47</b>	<b>61.11</b>	<b>92.06</b>	<b>70.02</b>

<sup>1</sup> Rate on property prior to application of tax reduction factors. Gross rate equals taxes levied divided by taxable value.

<sup>2</sup> Rate on property in the county after application of tax reduction factors. These rates were computed prior to the deduction of the property tax rollbacks and homestead exemption. Net rate equals taxes charged divided by taxable value.

**Table 3**

<b>Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2011</b>											
<b>County</b>	<b>Taxable Value</b>	<b>Gross Taxes Levied</b>	<b>Taxes Charged</b>	<b>Special Assessments</b>	<b>Effective Tax Rate</b>	<b>County</b>	<b>Taxable Value</b>	<b>Gross Taxes Levied</b>	<b>Taxes Charged</b>	<b>Special Assessments</b>	<b>Effective Tax Rate</b>
ADAMS	\$382,417,660	\$19,186,326	\$16,287,255	\$16,162	42.59	LOGAN	\$1,042,197,870	\$66,530,991	\$46,258,633	\$527,957	44.39
ALLEN	\$1,765,355,940	\$103,445,842	\$85,287,405	\$5,814,688	48.31	LORAIN	\$6,418,177,000	\$537,066,570	\$372,043,315	\$3,309,815	57.97
ASHLAND	\$892,641,540	\$65,861,640	\$42,843,026	\$657,376	48.00	LUCAS	\$7,707,789,720	\$790,325,333	\$539,272,447	\$35,483,235	69.96
ASHTABULA	\$1,687,980,150	\$127,701,772	\$88,311,874	\$2,592,351	52.32	MADISON	\$878,759,360	\$59,440,787	\$44,458,829	\$1,662,734	50.59
ATHENS	\$843,768,890	\$66,538,460	\$44,729,004	\$1,077,920	53.01	MAHONING	\$3,750,228,870	\$318,568,362	\$232,286,963	\$3,699,432	61.94
AUGLAIZE	\$894,079,780	\$56,122,082	\$40,649,334	\$1,163,985	45.46	MARION	\$951,528,090	\$61,879,888	\$43,844,541	\$1,572,605	46.08
BELMONT	\$981,334,830	\$61,902,880	\$43,249,787	\$308,206	44.07	MEDINA	\$4,449,294,380	\$419,294,633	\$245,069,498	\$3,314,655	55.08
BROWN	\$688,638,090	\$35,377,006	\$27,753,546	\$629,624	40.30	MEIGS	\$282,640,390	\$13,666,941	\$11,412,097	\$65,527	40.38
BUTLER	\$7,064,447,370	\$563,660,760	\$413,711,191	\$47,462,852	58.56	MERCER	\$862,116,480	\$51,055,119	\$41,829,288	\$1,630,350	48.52
CARROLL	\$519,302,980	\$28,493,135	\$20,965,576	\$363,307	40.37	MIAMI	\$2,110,201,610	\$146,454,727	\$99,123,610	\$2,249,887	46.97
CHAMPAIGN	\$704,481,560	\$47,293,538	\$33,593,260	\$85,694	47.69	MONROE	\$208,250,840	\$11,639,475	\$8,648,885	\$9,735	41.53
CLARK	\$2,215,060,020	\$167,460,350	\$130,039,992	\$887,580	58.71	MONTGOMERY	\$9,112,225,340	\$977,763,465	\$744,728,277	\$36,507,128	81.73
CLERMONT	\$3,769,786,380	\$335,731,056	\$229,439,574	\$11,690,237	60.86	MORGAN	\$210,580,160	\$11,832,593	\$8,400,650	\$112,231	39.89
CLINTON	\$776,570,220	\$41,759,121	\$35,590,504	\$457,474	45.83	MORROW	\$664,279,960	\$37,282,623	\$29,631,427	\$575,208	44.61
COLUMBIANA	\$1,539,469,800	\$89,146,277	\$67,202,593	\$834,675	43.65	MUSKINGUM	\$1,487,704,640	\$102,316,085	\$72,096,830	\$2,363,900	48.46
COSHOCTON	\$579,852,370	\$35,323,013	\$25,144,797	\$423,395	43.36	NOBLE	\$201,523,720	\$9,990,424	\$7,505,225	\$139,694	37.24
CRAWFORD	\$645,232,700	\$50,218,091	\$33,740,735	\$196,851	52.29	OTTAWA	\$1,661,064,820	\$114,580,569	\$65,558,614	\$1,969,018	39.47
CUYAHOGA	\$29,069,410,690	\$3,388,203,173	\$2,302,783,160	\$105,715,121	79.22	PAULDING	\$323,056,900	\$19,766,336	\$15,656,286	\$386,056	48.46
DARKE	\$956,026,550	\$51,804,534	\$39,743,325	\$934,436	41.57	PERRY	\$521,151,730	\$33,211,067	\$23,077,040	\$89,890	44.28
DEFIANCE	\$679,870,950	\$42,033,878	\$31,777,084	\$862,385	46.74	PICKAWAY	\$1,067,991,360	\$65,118,034	\$50,395,456	\$216,837	47.19
DELAWARE	\$5,951,027,540	\$540,585,874	\$401,220,850	\$24,558,542	67.42	PIKE	\$339,226,060	\$20,801,941	\$14,905,965	\$30,693	43.94
ERIE	\$2,009,679,640	\$171,240,164	\$99,778,674	\$3,590,175	49.65	PORTAGE	\$3,241,540,240	\$301,008,195	\$176,776,098	\$4,408,671	54.53
FAIRFIELD	\$3,144,431,980	\$275,354,936	\$164,260,736	\$-	52.24	PREBLE	\$764,170,460	\$43,259,955	\$33,806,823	\$2,815,877	44.24
FAYETTE	\$549,928,330	\$31,893,845	\$25,249,273	\$1,575,735	45.91	PUTNAM	\$699,517,700	\$35,130,286	\$28,213,583	\$512,572	40.33
FRANKLIN	\$25,648,102,510	\$2,810,361,527	\$1,981,688,687	\$124,916,503	77.26	RICHLAND	\$1,878,491,010	\$152,300,950	\$109,271,313	\$1,615,492	58.17
FULTON	\$828,442,380	\$63,000,039	\$45,730,761	\$1,171,445	55.20	ROSS	\$1,095,044,950	\$68,386,615	\$50,880,572	\$416,999	46.46
GALLIA	\$490,938,360	\$23,239,613	\$19,800,001	\$31,296	40.33	SANDUSKY	\$1,138,582,180	\$68,926,841	\$50,186,482	\$796,851	44.08
GEAUGA	\$2,914,746,630	\$300,685,119	\$175,997,505	\$1,872,001	60.38	SCIOTO	\$874,917,670	\$53,016,739	\$41,175,990	\$1,189,287	47.06
GREENE	\$3,679,957,580	\$307,552,516	\$235,151,932	\$3,329,016	63.90	SENECA	\$919,923,970	\$60,330,437	\$41,487,476	\$905,768	45.10
GUERNSEY	\$543,819,570	\$32,405,050	\$26,667,413	\$692,593	49.04	SHELBY	\$962,440,280	\$59,632,872	\$44,382,081	\$752,127	46.11
HAMILTON	\$17,498,175,130	\$1,732,453,496	\$1,200,400,562	\$102,813,351	68.60	STARK	\$6,787,727,033	\$562,949,114	\$382,579,316	\$6,650,547	56.36
HANCOCK	\$1,531,300,760	\$99,138,565	\$73,572,313	\$1,103,612	48.05	SUMMIT	\$11,161,147,500	\$1,035,075,650	\$760,737,931	\$33,367,014	68.16
HARDIN	\$505,945,550	\$30,517,713	\$22,133,230	\$1,464,979	43.75	TRUMBULL	\$3,133,470,470	\$241,600,221	\$189,884,669	\$2,191,709	60.60
HARRISON	\$236,897,300	\$14,544,161	\$9,917,790	\$104,708	41.87	TUSCARAWAS	\$1,540,022,780	\$104,807,556	\$73,358,910	\$1,373,829	47.63
HENRY	\$584,830,510	\$42,892,200	\$29,350,014	\$746,077	50.19	UNION	\$1,287,948,700	\$102,911,348	\$76,784,115	\$5,011,790	59.62
HIGHLAND	\$663,765,120	\$31,627,687	\$26,587,197	\$1,132,969	40.06	VAN WERT	\$516,396,610	\$34,626,601	\$23,243,173	\$828,644	45.01
HOCKING	\$510,730,920	\$30,564,593	\$23,044,061	\$105,333	45.12	VINTON	\$154,872,020	\$7,168,484	\$6,683,564	\$4,464	43.16
HOLMES	\$768,665,900	\$42,432,423	\$34,671,885	\$408,281	45.11	WARREN	\$5,539,927,750	\$497,643,990	\$338,222,108	\$4,529,742	61.05
HURON	\$1,029,139,020	\$62,696,061	\$42,757,679	\$429,693	41.55	WASHINGTON	\$973,762,700	\$57,471,944	\$42,774,255	\$462,885	43.93
JACKSON	\$428,097,690	\$19,523,394	\$17,952,522	\$3,623	41.94	WAYNE	\$2,092,466,560	\$168,805,124	\$116,570,850	\$1,852,713	55.71
JEFFERSON	\$906,514,842	\$55,140,479	\$39,031,091	\$300,279	43.06	WILLIAMS	\$686,782,060	\$49,775,052	\$32,853,875	\$1,082,270	47.84
KNOX	\$1,119,913,520	\$73,612,932	\$54,852,512	\$2,395,522	48.98	WOOD	\$2,630,213,540	\$223,882,054	\$155,739,094	\$11,174,739	59.21
LAKE	\$5,979,927,240	\$556,043,470	\$362,658,157	\$12,998,973	60.65	WYANDOT	\$409,623,060	\$22,287,269	\$14,481,008	\$122,055	35.35
LAWRENCE	\$792,150,040	\$28,866,120	\$26,483,029	\$724,895	33.43						
LICKING	\$3,575,227,180	\$254,829,368	\$197,750,667	\$4,339,228	55.31	<b>TOTAL</b>	<b>\$231,287,062,255</b>	<b>\$20,828,047,539</b>	<b>\$14,595,848,723</b>	<b>\$650,965,779</b>	<b>63.11</b>

Table 4

Taxes Charged on Real Property, and Property Tax Relief, by County, Tax Year 2011 <sup>1</sup>											
County	Taxes Charged	10% Reduction <sup>2</sup>	Homestead Exemption Reduction <sup>2</sup>	2.5% Reduction in Taxes of Homeowners <sup>2</sup>	Net Taxes Collectible	County	Taxes Charged	10% Reduction <sup>2</sup>	Homestead Exemption Reduction <sup>2</sup>	2.5% Reduction in Taxes of Homeowners <sup>2</sup>	Net Taxes Collectible
ADAMS	\$16,287,255	\$1,194,532	\$686,294	\$84,185	\$14,322,244	LOGAN	\$46,258,633	\$3,761,702	\$1,083,706	\$426,865	\$40,986,360
ALLEN	\$85,287,405	\$6,272,711	\$2,916,920	\$1,128,300	74,969,473	LORAIN	\$372,043,315	\$29,979,035	\$10,444,581	\$5,652,063	\$325,967,635
ASHLAND	\$42,843,026	\$3,528,185	\$1,632,973	\$607,259	37,074,608	LUCAS	\$539,272,447	\$38,250,629	\$15,660,915	\$7,973,190	\$477,387,713
ASHTABULA	\$88,311,874	\$6,927,129	\$3,584,840	\$996,825	76,803,080	MADISON	\$44,458,829	\$3,740,037	\$1,123,614	\$624,614	\$38,970,564
ATHENS	\$44,729,004	\$3,456,959	\$1,501,499	\$476,240	39,294,307	MAHONING	\$232,286,963	\$17,229,568	\$11,022,260	\$3,409,809	\$200,625,326
AUGLAIZE	\$40,649,334	\$3,288,612	\$1,219,502	\$539,173	35,602,047	MARION	\$43,844,541	\$3,469,379	\$1,793,655	\$577,675	\$38,003,833
BELMONT	\$43,249,787	\$3,209,637	\$2,078,274	\$549,125	37,412,751	MEDINA	\$245,069,498	\$20,301,328	\$5,728,384	\$4,093,590	\$214,946,196
BROWN	\$27,753,546	\$2,504,461	\$1,061,183	\$319,202	23,868,700	MEIGS	\$11,412,097	\$919,622	\$695,345	\$116,168	\$9,680,961
BUTLER	\$413,711,191	\$32,566,035	\$10,107,350	\$6,233,802	364,804,004	MERCER	\$41,829,288	\$3,699,876	\$1,203,369	\$522,122	\$36,403,921
CARROLL	\$20,965,576	\$1,848,466	\$755,854	\$238,732	18,122,524	MIAMI	\$99,123,610	\$7,946,892	\$3,101,209	\$1,478,949	\$86,596,560
CHAMPAIGN	\$33,593,260	\$2,810,546	\$1,155,505	\$395,279	29,231,930	MONROE	\$8,648,885	\$707,104	\$435,674	\$74,215	\$7,431,894
CLARK	\$130,039,992	\$9,971,143	\$5,407,872	\$1,768,157	112,892,820	MONTGOMERY	\$744,728,277	\$55,417,435	\$28,382,522	\$11,489,631	\$649,438,689
CLERMONT	\$229,439,574	\$19,208,971	\$5,636,925	\$3,948,023	200,645,654	MORGAN	\$8,400,650	\$710,141	\$424,713	\$75,603	\$7,190,193
CLINTON	\$35,590,504	\$2,750,320	\$962,117	\$382,881	31,495,185	MORROW	\$29,631,427	\$2,704,537	\$895,388	\$340,776	\$25,690,726
COLUMBIANA	\$67,202,593	\$5,594,281	\$3,183,179	\$891,951	57,533,182	MUSKINGUM	\$72,096,830	\$5,450,007	\$2,524,764	\$860,093	\$63,261,966
COSHOCTON	\$25,144,797	\$1,938,786	\$988,503	\$266,564	21,950,945	NOBLE	\$7,505,225	\$659,978	\$320,548	\$78,748	\$6,445,951
CRAWFORD	\$33,740,735	\$2,741,404	\$1,660,035	\$365,376	28,973,921	OTTAWA	\$65,558,614	\$5,471,063	\$1,376,583	\$492,754	\$58,218,214
CUYAHOGA	\$2,302,783,160	\$158,723,436	\$58,677,352	\$32,008,021	2,053,374,351	PAULDING	\$15,656,286	\$1,383,203	\$687,456	\$181,139	\$13,404,488
DARKE	\$39,743,325	\$3,392,868	\$1,554,174	\$471,295	34,324,988	PERRY	\$23,077,040	\$2,034,543	\$937,109	\$350,947	\$19,754,441
DEFIANCE	\$31,777,084	\$2,620,657	\$1,274,551	\$440,673	27,441,203	PICKAWAY	\$50,395,456	\$4,253,727	\$1,346,024	\$666,534	\$44,129,172
DELAWARE	\$401,220,850	\$35,070,510	\$4,435,298	\$7,503,769	354,211,273	PIKE	\$14,905,965	\$1,235,796	\$804,218	\$185,217	\$12,680,734
ERIE	\$99,778,674	\$7,483,961	\$2,685,748	\$1,303,154	88,305,810	PORTAGE	\$176,776,098	\$13,938,068	\$4,480,462	\$2,443,903	\$155,913,664
FAIRFIELD	\$164,260,736	\$13,640,509	\$3,635,580	\$2,486,580	144,498,068	PREBLE	\$33,806,823	\$2,944,500	\$1,288,357	\$455,895	\$29,118,071
FAYETTE	\$25,249,273	\$2,025,407	\$815,885	\$294,623	22,113,358	PUTNAM	\$28,213,583	\$2,544,228	\$766,539	\$427,424	\$24,475,392
FRANKLIN	\$1,981,688,687	\$135,458,614	\$31,859,504	\$28,716,674	1,785,653,895	RICHLAND	\$109,271,313	\$8,408,838	\$4,613,664	\$1,545,648	\$94,703,162
FULTON	\$45,730,761	\$3,685,593	\$1,440,499	\$637,734	39,966,936	ROSS	\$50,880,572	\$4,089,232	\$2,092,448	\$648,754	\$44,050,138
GALLIA	\$19,800,001	\$1,486,256	\$869,764	\$169,887	17,274,093	SANDUSKY	\$50,186,482	\$4,051,632	\$1,779,019	\$688,554	\$43,667,277
GEAUGA	\$175,997,505	\$15,353,198	\$3,530,158	\$2,893,688	154,220,461	SCIOTO	\$41,175,990	\$3,298,226	\$2,358,800	\$586,425	\$34,932,540
GREENE	\$235,151,932	\$18,702,251	\$5,643,718	\$2,933,241	207,872,722	SENECA	\$41,487,476	\$3,398,666	\$1,444,941	\$502,011	\$36,141,857
GUERNSEY	\$26,667,413	\$2,071,744	\$1,253,700	\$276,584	23,065,385	SHELBY	\$44,382,081	\$3,454,690	\$1,254,319	\$526,238	\$39,146,834
HAMILTON	\$1,200,400,562	\$86,641,507	\$24,074,878	\$17,847,676	1,071,836,501	STARK	\$382,579,316	\$29,707,858	\$13,488,390	\$5,619,503	\$333,763,565
HANCOCK	\$73,572,313	\$5,498,736	\$1,882,510	\$1,032,698	65,158,369	SUMMIT	\$760,737,931	\$58,074,042	\$21,609,924	\$11,384,958	\$669,669,007
HARDIN	\$22,133,230	\$1,917,337	\$866,890	\$239,945	19,109,057	TRUMBULL	\$189,884,669	\$14,917,819	\$9,681,819	\$2,452,866	\$162,832,164
HARRISON	\$9,917,790	\$844,434	\$570,669	\$93,218	8,409,470	TUSCARAWAS	\$73,358,910	\$5,822,879	\$2,609,673	\$958,741	\$63,967,617
HENRY	\$29,350,014	\$2,522,496	\$895,433	\$331,584	25,600,502	UNION	\$76,784,115	\$5,981,488	\$1,202,678	\$1,053,061	\$68,546,889
HIGHLAND	\$26,587,197	\$2,317,131	\$1,045,963	\$262,884	22,961,218	VAN WERT	\$23,243,173	\$2,002,602	\$969,077	\$278,275	\$19,993,218
HOCKING	\$23,044,061	\$2,066,781	\$831,857	\$310,964	19,834,458	VINTON	\$6,683,564	\$593,405	\$415,276	\$73,772	\$5,601,111
HOLMES	\$34,671,885	\$2,829,832	\$696,804	\$346,595	30,798,654	WARREN	\$338,222,108	\$28,336,856	\$6,023,731	\$5,938,254	\$297,923,267
HURON	\$42,757,679	\$3,514,389	\$1,424,321	\$639,568	37,179,401	WASHINGTON	\$42,774,255	\$3,209,103	\$1,820,027	\$493,102	\$37,252,023
JACKSON	\$17,952,522	\$1,414,463	\$888,162	\$140,155	15,509,742	WAYNE	\$116,570,850	\$9,011,812	\$3,393,547	\$1,541,309	\$102,624,183
JEFFERSON	\$39,031,091	\$2,910,056	\$2,182,450	\$475,574	33,463,011	WILLIAMS	\$32,853,875	\$2,604,628	\$1,203,197	\$426,754	\$28,619,296
KNOX	\$54,852,512	\$4,814,877	\$1,764,067	\$711,993	47,561,575	WOOD	\$155,739,094	\$11,384,234	\$3,586,380	\$1,760,830	\$139,007,651
LAKE	\$362,658,157	\$27,550,536	\$9,478,511	\$5,500,729	320,128,381	WYANDOT	\$14,481,008	\$1,236,470	\$522,800	\$168,929	\$12,552,808
LAWRENCE	\$26,483,029	\$2,290,622	\$1,610,995	\$333,646	22,247,766						
LICKING	\$197,750,667	\$16,129,962	\$4,837,923	\$3,046,493	173,736,289	<b>TOTAL</b>	<b>\$14,595,848,723</b>	<b>\$1,101,127,219</b>	<b>\$391,863,292</b>	<b>\$210,286,629</b>	<b>\$12,892,571,584</b>

1 Taxes charged in tax year 2011 and collected or reimbursed in calendar year 2012.

2 These data are estimated for tax year 2011.

**Table 5**

<b>Assessed Valuation of Exempt Real Property, by Ownership Classifications: Tax Years 2009 - 2011</b>			
(figures in millions)			
<b>Property Under Public Ownership</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Boards of Education	\$6,884	\$7,150	\$7,323
Municipalities	5,171	5,245	5,313
State	3,598	3,589	3,578
Counties	2,595	2,633	2,708
United States	1,550	1,539	1,536
Park Districts	657	665	696
Townships	362	376	383
<b>Total</b>	<b>\$20,818</b>	<b>\$21,199</b>	<b>\$21,538</b>
<b>Property Under Private Ownership</b>	<b>2008</b>	<b>2010</b>	<b>2011</b>
Tax Abatements	\$9,406	\$9,571	\$9,107
Charities	4,645	4,737	4,937
Churches	4,165	4,228	4,310
Schools and Colleges	3,704	4,013	4,147
Cemeteries	249	251	251
<b>Total</b>	<b>\$22,170</b>	<b>\$22,800</b>	<b>\$22,752</b>
<b>Grand Total<sup>1</sup></b>	<b>\$43,777</b>	<b>\$44,835</b>	<b>\$45,125</b>

Source: Exempt real property abstracts filed by county auditors with the Department of Taxation.

<sup>1</sup> Includes other tax-exempt organizations (e.g., metropolitan housing authorities, volunteer fire departments, etc.) not included in any of the listed categories.

Table 6

Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Tax Year 2011							
County	Assessed Value of Taxable Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation	County	Assessed Value of Taxable Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
ADAMS	\$382,417,660	\$62,079,160	13.97%	LOGAN	\$1,042,197,870	\$109,041,410	9.47%
ALLEN	\$1,765,355,940	\$389,838,710	18.09%	LORAIN	\$6,418,177,000	\$979,246,100	13.24%
ASHLAND	\$892,641,540	\$160,984,320	15.28%	LUCAS	\$7,707,789,720	\$1,587,895,370	17.08%
ASHTABULA	\$1,687,980,150	\$243,448,230	12.60%	MADISON	\$878,759,360	\$194,019,820	18.09%
ATHENS	\$843,768,890	\$366,357,570	30.27%	MAHONING	\$3,750,228,870	\$588,727,930	13.57%
AUGLAIZE	\$894,079,780	\$97,283,140	9.81%	MARION	\$951,528,090	\$175,443,990	15.57%
BELMONT	\$981,334,830	\$179,613,620	15.47%	MEDINA	\$4,449,294,380	\$406,163,680	8.37%
BROWN	\$688,638,090	\$69,756,220	9.20%	MEIGS	\$282,640,390	\$26,963,780	8.71%
BUTLER	\$7,064,447,370	\$1,813,258,610	20.42%	MERCER	\$862,116,480	\$85,423,400	9.02%
CARROLL	\$519,302,980	\$31,346,630	5.69%	MIAMI	\$2,110,201,610	\$267,393,530	11.25%
CHAMPAIGN	\$704,481,560	\$61,896,930	8.08%	MONROE	\$208,250,840	\$23,836,170	10.27%
CLARK	\$2,215,060,020	\$401,559,280	15.35%	MONTGOMERY	\$9,112,225,340	\$1,947,812,650	17.61%
CLERMONT	\$3,769,786,380	\$474,220,420	11.17%	MORGAN	\$210,580,160	\$23,556,870	10.06%
CLINTON	\$776,570,220	\$98,876,930	11.29%	MORROW	\$664,279,960	\$48,856,970	6.85%
COLUMBIANA	\$1,539,469,800	\$231,919,270	13.09%	MUSKINGUM	\$1,487,704,640	\$268,477,230	15.29%
COSHOCTON	\$579,852,370	\$77,812,140	11.83%	NOBLE	\$201,523,720	\$39,330,130	16.33%
CRAWFORD	\$645,232,700	\$85,249,900	11.67%	OTTAWA	\$1,661,064,820	\$132,053,650	7.36%
CUYAHOGA	\$29,069,410,690	\$6,497,451,290	18.27%	PAULDING	\$323,056,900	\$39,796,350	10.97%
DARKE	\$956,026,550	\$120,223,030	11.17%	PERRY	\$521,151,730	\$67,514,220	11.47%
DEFIANCE	\$679,870,950	\$92,451,320	11.97%	PICKAWAY	\$1,067,991,360	\$180,543,740	14.46%
DELAWARE	\$5,951,027,540	\$1,020,529,910	14.64%	PIKE	\$339,226,060	\$67,802,600	16.66%
ERIE	\$2,009,679,640	\$293,164,420	12.73%	PORTAGE	\$3,241,540,240	\$794,643,110	19.69%
FAIRFIELD	\$3,144,431,980	\$389,479,920	11.02%	PREBLE	\$764,170,460	\$72,603,150	8.68%
FAYETTE	\$549,928,330	\$93,629,690	14.55%	PUTNAM	\$699,517,700	\$85,286,210	10.87%
FRANKLIN	\$25,648,102,510	\$7,859,877,320	23.46%	RICHLAND	\$1,878,491,010	\$283,123,880	13.10%
FULTON	\$828,442,380	\$159,185,780	16.12%	ROSS	\$1,095,044,950	\$237,653,400	17.83%
GALLIA	\$490,938,360	\$98,203,220	16.67%	SANDUSKY	\$1,138,582,180	\$191,691,570	14.41%
GEAUGA	\$2,914,746,630	\$253,860,220	8.01%	SCIOTO	\$874,917,670	\$304,032,510	25.79%
GREENE	\$3,679,957,580	\$825,221,370	18.32%	SENECA	\$919,923,970	\$123,413,390	11.83%
GUERNSEY	\$543,819,570	\$115,247,560	17.49%	SHELBY	\$962,440,280	\$109,497,910	10.21%
HAMILTON	\$17,498,175,130	\$4,940,024,790	22.02%	STARK	\$6,787,727,033	\$1,095,673,980	13.90%
HANCOCK	\$1,531,300,760	\$194,169,770	11.25%	SUMMIT	\$11,161,147,500	\$1,610,700,130	12.61%
HARDIN	\$505,945,550	\$72,736,400	12.57%	TRUMBULL	\$3,133,470,470	\$384,309,740	10.92%
HARRISON	\$236,897,300	\$31,526,960	11.75%	TUSCARAWAS	\$1,540,022,780	\$169,586,010	9.92%
HENRY	\$584,830,510	\$77,414,150	11.69%	UNION	\$1,287,948,700	\$103,044,650	7.41%
HIGHLAND	\$663,765,120	\$79,770,730	10.73%	VAN WERT	\$516,396,610	\$80,842,070	13.54%
HOCKING	\$510,730,920	\$77,619,060	13.19%	VINTON	\$154,872,020	\$27,216,210	14.95%
HOLMES	\$768,665,900	\$48,740,610	5.96%	WARREN	\$5,539,927,750	\$940,137,400	14.51%
HURON	\$1,029,139,020	\$115,244,800	10.07%	WASHINGTON	\$973,762,700	\$160,842,250	14.18%
JACKSON	\$428,097,690	\$92,835,290	17.82%	WAYNE	\$2,092,466,560	\$389,171,890	15.68%
JEFFERSON	\$906,514,842	\$145,991,870	13.87%	WILLIAMS	\$686,782,060	\$126,262,710	15.53%
KNOX	\$1,119,913,520	\$208,754,580	15.71%	WOOD	\$2,630,213,540	\$606,428,570	18.74%
LAKE	\$5,979,927,240	\$517,789,860	7.97%	WYANDOT	\$409,623,060	\$34,498,650	7.77%
LAWRENCE	\$792,150,040	\$141,270,770	15.13%				
LICKING	\$3,575,227,180	\$526,468,810	12.84%	<b>TOTAL</b>	<b>\$231,287,062,255</b>	<b>\$45,124,943,560</b>	<b>16.33%</b>

Source: Abstracts filed by county auditors with the Department of Taxation.

Table 7

Number of Homestead Exemptions Granted, Average Reduction in Taxable Value, and Total Reduction in Taxes, by County: Tax Year 2010							
County	Number of Homestead Exemptions Granted <sup>1</sup>	Average Reduction in Taxes <sup>1</sup>	Total Reduction in Real Property Taxes <sup>2</sup>	County	Number of Homestead Exemptions Granted <sup>1</sup>	Average Reduction in Taxes <sup>1</sup>	Total Reduction in Real Property Taxes <sup>2</sup>
ADAMS	2,331	\$293	\$688,305	LOGAN	3,217	\$331	\$1,107,306
ALLEN	8,077	360	2,906,789	LORAIN	23,827	417	9,935,496
ASHLAND	4,479	348	1,562,215	LUCAS	32,010	484	15,477,007
ASHTABULA	8,948	374	3,345,279	MADISON	2,842	394	1,161,075
ATHENS	3,741	409	1,537,452	MAHONING	23,678	426	10,120,830
AUGLAIZE	3,458	348	1,224,380	MARION	5,225	342	1,789,228
BELMONT	6,389	325	2,125,621	MEDINA	13,154	411	5,404,022
BROWN	3,517	291	1,050,592	MEIGS	2,376	277	657,009
BUTLER	22,519	425	9,580,269	MERCER	3,211	370	1,189,353
CARROLL	2,519	291	748,301	MIAMI	8,513	340	2,896,038
CHAMPAIGN <sup>3</sup>	3,081	371	1,142,017	MONROE	1,442	310	447,064
CLARK	11,642	446	5,205,834	MONTGOMERY	46,296	585	27,078,832
CLERMONT	13,080	393	5,142,189	MORGAN <sup>3</sup>	1,409	294	413,952
CLINTON <sup>3</sup>	2,703	349	947,060	MORROW	2,629	332	873,507
COLUMBIANA	10,269	310	3,181,588	MUSKINGUM	6,893	361	2,580,197
COSHOCTON	2,903	342	991,560	NOBLE	1,226	277	339,277
CRAWFORD	4,206	407	1,712,479	OTTAWA	4,066	334	1,357,249
CUYAHOGA	101,179	581	58,854,906	PAULDING	1,863	376	700,741
DARKE	4,913	303	1,506,342	PERRY <sup>3</sup>	2,718	339	922,404
DEFIANCE	3,643	348	1,272,055	PICKAWAY	3,455	383	1,367,450
DELAWARE	8,647	449	3,882,905	PIKE	2,704	298	806,784
ERIE	6,982	372	2,595,247	PORTAGE	10,853	404	4,385,779
FAIRFIELD	9,796	354	3,470,894	PREBLE	3,858	332	1,279,369
FAYETTE <sup>3</sup>	2,122	400	847,880	PUTNAM	2,444	319	778,552
FRANKLIN	55,195	546	30,592,105	RICHLAND	10,461	408	4,264,561
FULTON	3,360	402	1,352,033	ROSS	5,993	339	2,081,742
GALLIA	2,943	297	873,350	SANDUSKY	5,297	321	1,700,783
GEAUGA	7,625	437	3,338,137	SCIOTO	6,836	341	2,378,484
GREENE	11,442	440	5,213,017	SENECA	4,257	335	1,468,253
GUERNSEY	3,492	363	1,269,095	SHELBY	3,507	344	1,228,956
HAMILTON	46,529	475	22,852,261	STARK	32,564	412	13,420,295
HANCOCK	5,234	357	1,870,813	SUMMIT	41,936	476	19,965,480
HARDIN	2,540	326	828,257	TRUMBULL	20,772	431	8,954,679
HARRISON	1,758	323	569,355	TUSCARAWAS	7,425	350	2,644,972
HENRY	2,386	398	948,632	UNION	2,576	437	1,124,731
HIGHLAND	3,622	295	1,066,716	VAN WERT	2,889	357	1,032,035
HOCKING	2,456	341	837,075	VINTON	1,371	294	403,385
HOLMES	1,931	354	686,719	WARREN	12,047	432	5,206,642
HURON	4,452	306	1,361,027	WASHINGTON	5,529	306	1,694,571
JACKSON	2,837	314	889,696	WAYNE	8,124	402	3,268,561
JEFFERSON	7,070	311	2,244,956	WILLIAMS	3,302	363	1,207,038
KNOX	4,677	366	1,712,917	WOOD	8,104	412	3,337,859
LAKE	20,442	458	9,372,102	WYANDOT	1,931	275	530,063
LAWRENCE	6,364	247	1,568,975				
LICKING	11,844	388	4,792,417	<b>TOTAL</b>	<b>854,173</b>	<b>\$441</b>	<b>\$378,743,424</b>

1 Compiled from surveys of county auditors conducted by the Department of Taxation.

2 From distribution records of the Revenue Accounting Division of the Department of Taxation. These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program.

3 Tax year 2010 data not submitted; previous year's information shown.