



Property Tax – Real Property

The 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 2014 (bills payable during 2015), the assessed valuation of real property in Ohio was about \$230.4 billion (\$658.4 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 2015. Taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as House Bill 920) were about \$15.48 billion for tax year 2014, an increase of 2.2 percent from 2013. This amount does not include deductions for the 10 percent credit on certain residential and agricultural property (known as the non-business credit), the 2.5 percent credit for owner-occupied dwellings, or the homestead exemption for qualifying senior citizens and certain disabled homeowners.

The state reimburses local governments and school districts for the full amounts of the two credits (when they apply) and the homestead exemption. The amount of property tax relief for calendar year 2014 (reimbursed in 2015) is estimated to be \$1.13 billion for the non-business credit, \$211.0 million for the owner-occupied credit, and \$438.6 million for the homestead exemption. These figures do not include those taxpayers who filed late for the homestead or owner-occupied reductions.

Taxpayer

(Ohio Revised Code 5709.01)

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

Tax Base

(R.C. 5713.03, 5715.01, 5713.30-.31)

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 – 5705.05, 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 taxable year 2014, the statewide average tax rate before reduction factors (total tax liabilities at tax rates before reduction factors ÷ taxable value) was 91.86 mills on residential and agricultural property and 96.01 mills on commercial and industrial property. The statewide average tax rate after reduction factors (total tax liabilities at actual tax rates after reduction factors ÷ taxable value) was 64.72 mills on residential and agricultural real property and 75.98 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 tax liabilities from voted taxes even though the valuation of real property increases or decreases because of reappraisal or triennial update (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 non-voted 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

(R.C. 5709 et seq.)

State law exempts certain facilities and organizations from real property tax. Expressed major exemptions include:

- primary and secondary schools (public and nonpublic);
- public colleges, academies and state universities;
- churches and property used for public or charitable purposes;
- government and public property;
- public recreational facilities used for athletic events;
- nature preserves.

These and other exemptions are listed in Revised Code Chapter 5709.

Revenue

In the table below, the category entitled Taxes Charged Before Credits represents the amount of real property taxes (including public utility real property) charged after the application of tax reduction factors but before the savings realized through certain state-funded property tax credits. The non-business and owner-occupancy credits, as well as homestead exemption, are more fully described in the **Credits** section, below.

| Tax Year | Taxes Charged Before Credits | Non-business & Owner-Occupancy Credits | Homestead Exemption | Net Taxes Charged |
|----------|------------------------------|--|---------------------|-------------------|
| 2009 | \$14,124.4 | \$1,268.5 | \$361.8 | \$12,494.0 |
| 2010 | 14,494.6 | 1,302.1 | 376.4 | 12,816.1 |
| 2011 | 14,595.8 | 1,311.2 | 397.7 | 12,886.9 |
| 2012 | 14,761.4 | 1,327.6 | 424.7 | 13,009.1 |
| 2013 | 15,154.8 | 1,337.6 | 447.0 | 13,370.2 |
| 2014 | 15,481.4 | 1,344.9 | 438.6 | 13,697.9 |

Data for 2014 are estimated.

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.

Credits

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

Property tax credits

Since 1971, a 10-percent credit 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 credit 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 credit, now called the non-business credit.

In addition, since the 1979 tax year, a 2.5-percent credit, called the owner occupancy credit, of real property taxes has been available to homesteads – meaning a dwelling plus up to one acre occupied by the homeowner. The state reimburses local governments and schools for the cost of this credit.

These two credits do not apply to new local levies or replacement local levies passed after Sept. 29, 2013; they will continue to apply only to existing and renewed levies.

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. Tax reduction factors are separately calculated for each class of property.

Reduction factors are calculated only on “carryover” property. Carryover property is property that is taxed both in the current year and in the preceding year. For example, the value of new construction does not trigger a change in reduction factors. When new buildings are constructed, the tax generated will be additional moneys received by a taxing authority. Likewise, reduction factors do not change when value is removed as a result of exemption, demolition or reclassification.

Finally, if tax reduction factors would reduce the effective tax rate for current expenses of a school district below 20 mills on property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. 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 old,
- permanently and totally disabled, or
- at least 59 years and the surviving spouse of a deceased taxpayer who previously received the exemption.

Each qualified homeowner receives 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.

Eligibility for new exemptions is limited to qualifying taxpayers by age and Ohio adjusted gross income. The income threshold is adjusted annually for inflation and is \$31,000 for tax year 2015. Veterans who have received a 100 percent permanent total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities are exempt from this income threshold and are eligible to receive a homestead credit value of \$50,000.

There were 902,352 taxpayers who qualified for the homestead exemption in 2013 on their tax bills payable in 2014 (see table 9), an increase of 1.7 percent from the previous year (2013 is the most recent year for which survey data is available on the count of taxpayers who qualified for the exemption). According to the same survey data, the total tax savings (exemptions reported granted × average tax savings) was approximately \$448.9 million or 5.1 percent more than the previous year.

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:

- 10 acres or more must be devoted to commercial agricultural use; or
- under 10 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 commercial 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.

In 2014, a total of 16.2 million acres were assessed at their current agricultural use value of approximately \$10.5 billion, which is approximately \$9.9 billion less than the highest and best use value of \$20.4 billion.

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. Details on this tax are located in the **Manufactured Home Tax** chapter in the **Local Taxes** section of this report.

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 December 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.

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 property before it.

Ohio Revised Code Citations

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

Recent Legislation

Amended Substitute House Bill 483, 130th General Assembly (various effective dates)

HB 483 made several changes to property tax law. Among the changes are:

- exempts a charitable organization used exclusively for receiving, processing, distributing, researching, or developing human blood, tissues, eyes or organs.
- modifies an exemption for real property held or oc-

cupied by certain fraternal organizations by allowing the organization's property to qualify for the exemption where the organization has been operating in Ohio with a state governing body for at least 85 years instead of 100 years, as was specified under prior law.

- expressly authorizes political subdivisions to use revenue collected from tax increment financing to fund the provision of gas or electric service when doing so is necessary for economic development, though in prior law, political subdivisions were authorized to use such revenue for "public infrastructure improvements," which could have included the provision of gas or electric service.

Amended Substitute House Bill 85, 130th General Assembly, effective Sept. 11, 2014

HB 85 increases the homestead exemption available to veterans who have received a 100 percent permanent total disability rating or a total disability rating for a service connected disability or combination of service-connected disabilities from a value of \$25,000 to \$50,000. The bill also exempts such veterans from the income threshold to be eligible for the homestead exemption.

Amended Substitute House Bill 59, 130th General Assembly (various effective dates)

The bill made several changes to property tax law.

Among the changes are:

- means tests the availability of the homestead exemption for homeowners not receiving the exemption in tax year 2013, adjusted annually for inflation.
- limits the application of the non-business and owner occupied real property tax credits to a levy approved at an election held before Sept. 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.
- allows a school district that levies an existing combined levy for current expenses and permanent improvements to replace or renew that levy for the purpose of funding general permanent improvements and to replace an existing combined levy for a term of years different from the term for which the original tax was levied.
- specifies that all new combined levies must be levied for current expenses and not specific permanent improvements. It allows school districts to levy a property tax exclusively for school safety and security purposes.

Amended Substitute Senate Bill 243, 130th General Assembly (various effective dates)

The bill eases the qualifications for the tax exemption for property belonging to a charitable or educational institution, the state, or a political subdivision and used as a performing arts center.

Amended Substitute House Bill 64, 131st General Assembly (various effective dates)

The bill made several changes to property tax law.

Among the changes are:

- allows unproductive farmland to continue to be valued for property tax purposes according to its current agricultural use value (CAUV) for up to five years if the land is being used to store or deposit materials dredged from Ohio's waters pursuant to a contract between the landowner and the Department of Natural Resources or U.S. Army Corps of Engineers.
- authorizes the board of trustees of a township with a population of 15,000 or more to amend a TIF resolution adopted before Dec. 31, 1994, to extend the exemption of the parcel or parcels included in the TIF for up to an additional 15 years.
- extends the property tax exemption for real estate held or occupied by a fraternal organization to property that is used to provide educational or health services.

Recent Court Decisions

Akron City School District Board of Education v. Summit County Board of Revision, 139 Ohio St.3d 92, 2014-Ohio-1588

In another case dealing with the use of an arm's-length sale price as an indication of value, the Supreme Court clarified when such a sale should be considered "recent" for purposes of setting value. The Court held that when a sale occurs more than 24 months before the lien date, and the auditor does not base a reappraisal on the sale price, that sale should not be presumed to be recent. The effect of this decision is to call into question any challenge to the value of real property based upon a price garnered at a sale that took place more than 24 months prior to the tax lien date.

Health Care REIT, Inc. v. Cuyahoga County Board of Revision, 140 Ohio St.3d 30, 2014-Ohio-2574

Comparison of an assisted living facility to similar apartment buildings is an acceptable way to value the real estate component of an assisted living structure.

RNG Properties, Ltd. v. Summit Cty. Board of Revision, 140 Ohio St.3d 455, 2014-Ohio-4036

The Board of Tax Appeals is not required to value property in accordance with a contractual allocation. In the case decided by the Ohio Supreme Court, the BTA found that the sale included some properties the value of which were not challenged. The appeal before the BTA also included a challenge to properties that were not a part of the sale. The Court held that the burden was on the owner with wishes to use an allocated bulk-sale price to show the propriety of the allocation. The Court concluded that, to be relied upon, the purchase agreement did not set forth any reasoning as to how the allocation was determined.

Olentangy Local Schools Board of Education v. Delaware Cty. Board of Revision, Slip Opinion No. 2014-Ohio-4723

Under certain circumstances, an auction sale can be considered a valid sale for purposes of ad valorem real property valuation. The Court first found that the language found in R.C. 5713.04, “[t]he price for which such real property would sell at auction or forced sale shall not be taken as a criterion of its value,” refers to both forced sales and voluntary auctions, but is not an absolute bar to consideration of value. The Court then held that the proponent of the auction sale price could introduce evidence that a sale was voluntary and at arm’s length, thereby creating a situation that the price garnered would be evidence of value. The court noted that the proponent of the auction sale price bears a heavier burden than one arguing for a sale garnered through more conventional channels.

Equity Dublin Assocs. v. Testa, Slip Opinion No. 2014-Ohio-5243

Buildings owned by a private, for-profit corporation and leased to a community college are not exempt from taxation under either R.C. 3354.15 or R.C. 5709.07. In making this determination, the Supreme Court also concluded that an applicant is not required to identify every statute under which the applicant claims exemption. The Supreme Court found that the relevant statute, R.C. 5715.27 merely requires an owner to “file an application with the tax commissioner*** requesting that such property be exempted from taxation.” The Court also concluded that R.C. 5709.07 was not the sole avenue for exemption. Finally, the Court concluded that the public college exemption under R.C. 57095.07(A)(4) applies to the public college as a lessee only when the building leased is constructed on land owned by the public college.

History of Major Changes

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| 1803 | Ohio gains statehood. General Assembly continues territorial practice of taxing land (but not improvements) based on whether the fertility of the land is “first rate,” “second rate” or “third rate.” |
| 1825 | General Assembly abolishes land classification system, replacing it with an ad valorem tax on land, improvements and select forms of personal property. |
| 1846 | General Assembly enacts “Kelley Law,” which requires that “all property, whether real or personal... unless exempted, shall be subject to taxation.” Previously, the legislature had exempted from taxation many forms of personal property, such as tools and machinery. |
| 1851 | New state constitution requires that all real and personal property be taxed according to uniform rule, except for exemptions specifically permitted by the constitution, such as for churches and schools. |

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| 1902 | Legislature repeals state property tax levies for the general fund. State levies persist for other purposes, such as public universities, common schools and highways. |
| 1910 | General Assembly creates the Tax Commission of Ohio to supervise local property tax administration. |
| 1911 | General Assembly enacts “Smith 1 percent law,” which sets an overall 10 mill limit on unvoted levies. Further levies are permitted up to a 15 mill limit, as long as they are approved through a vote of the people. |
| 1925 | General Assembly enacts first statutory requirement for a six-year reappraisal cycle. |
| 1927 | General Assembly repeals Smith Law and replaces it with a 15 mill cap on unvoted levies. Additional millage is permitted above this mark through a vote of the people. |
| 1929 | Ohio voters approve a constitutional amendment that, starting in 1931, generally limits levies enacted without voter approval to 1.5 percent of true value. The amendment also limits the principle of taxation by uniform rule to real property, rather than all property. |
| 1932 | For the first time in more than a century, no state tax is levied on real property. |
| 1933 | Voters approve a constitutional amendment that tightens the cap on non-voted levies to 1 percent of true value. |
| 1934 | Through statute, the General Assembly reduces the aggregate tax limit on nonvoted levies from 15 mills to 10 mills. |
| 1939 | The Tax Commission of Ohio is replaced by the Department of Taxation, the Board of Tax Appeals (which begins supervising real property tax administration), and a Tax Commissioner (who assumes functions with respect to taxation of public utility property). |
| 1965 | For the first time, the General Assembly explicitly permits real property to be uniformly assessed at less than true value. The legislature requires that taxable values be no more than 50 percent of true value, with the actual uniform percentage to be established by rule of the Board of Tax Appeals. |
| 1968 | A state tax applies to real property for the last time – 0.2 mills to retire bonds issued to provide bonus compensation to veterans of the Korean conflict. |
| 1970 | Ohio voters approve constitutional amendment permitting a homestead exemption for low- and middle-income senior citizens. |
| 1971 | General Assembly enacts 10 percent property tax credit. Homestead exemption begins. |
| 1972 | Board of Tax Appeals requires taxable values to be set at 35 percent of true value as counties complete their sexennial reappraisals, with annual adjustments to maintain the 35 percent level. |

History of Major Changes - continued

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| 1973 | Voters approve a constitutional amendment permitting the valuation of agricultural property based upon current use. |
| 1974 | Voters approve a constitutional amendment that permits the extension of the homestead exemption to permanently and totally disabled homeowners. |
| 1976 | General Assembly enacts HB 920, which calls for the calculation of effective tax rates based on reduction factors. These factors are intended to eliminate from certain voted levies the changes in revenue that might occur when values grow on existing real property as part of a reappraisal or update. HB 920 also creates the Ohio Department of Tax Equalization to supervise real property tax administration and requires real property valuations to be updated every three years, instead of annually. |
| 1977 | SB 221 establishes a 20 mill floor for school districts, after the application of “House Bill 920” reduction factors. |
| 1979 | Legislature enacts a 2.5 percent tax credit for owner-occupied residential property. |
| 1980 | Voters approve a constitutional amendment that calls for separate reduction factors to be applied to two classes of real property: residential and agricultural property (Class I) and all other real property (Class II). |
| 1983 | Department of Tax Equalization is eliminated; all of its functions are transferred to the Department of Taxation. |
| 1990 | Voters approve a constitutional amendment that permits the homestead exemption to be extended to the surviving spouses of homestead exemption recipients. |
| 2005 | As part of a larger series of tax reforms, House Bill 66 narrows the 10 percent credit to real property not intended primarily for use in a business activity. |
| 2007 | HB 119 expands the homestead exemption to all senior citizens, qualifying disabled homeowners, and surviving spouses of previously qualified homeowners, regardless of income. The bill eliminates the tiered benefits and instead allows all eligible participants to exempt \$25,000 of the true value of their homestead from taxation |

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| 2014 | HB 59 limits the application of the non-business and owner occupied real property tax credits to levies approved before Sept. 29, 2013, and to subsequent renewals of these levies. The bill also implemented a means test for the availability of the homestead exemption for homeowners not receiving the exemption in tax year 2013. The test is to be adjusted annually for inflation. HB 85 increases the homestead exemption available to veterans who are permanently and totally disabled due to a service-related disability from a value of \$25,000 to \$50,000. The bill also exempts such veterans from the \$30,000 income threshold to be eligible for the homestead exemption. The bill also implemented a means test for the availability of the homestead exemption for homeowners not receiving the exemption in tax year 2013. The test is to be adjusted annually for inflation. |
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| City | State | Median Home Value ¹ | 2013 Property Tax Less Tax Reduction or Exemption | Effective Tax Rate per \$100 ² |
|-------------------------|-------|--------------------------------|---|---|
| Philadelphia | PA | \$148,700 | \$4,654 | 3.13 |
| Atlanta | GA | \$217,700 | \$3,461 | 1.59 |
| Houston | TX | \$134,500 | \$3,443 | 2.56 |
| Indianapolis | IN | \$117,000 | \$3,405 | 2.91 |
| Columbus | OH | \$129,600 | \$2,968 | 2.29 |
| Charlotte | NC | \$174,400 | \$2,232 | 1.28 |
| Louisville ³ | KY | \$142,000 | \$1,874 | 1.32 |
| Detroit | MI | \$41,900 | \$1,420 | 3.39 |
| Charleston ⁴ | WV | \$97,800 | \$802 | 0.82 |
| Memphis | TN | \$91,800 | \$780 | 0.85 |

¹ Source: Table B25077, U.S. Census Bureau, American Factfinder 2014 American Community Survey, Housing Characteristics.

² Source: Calculations by Ohio Department of Taxation based on Table 4 of Tax Rates and Tax Burdens in the District of Columbia, A Nationwide Comparison (issued November 2014).

³ Median home value for metropolitan statistical area of Louisville/Jefferson County metro government.

⁴ Median home value for metropolitan statistical area of Charleston, WV.

| Table 3 | | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------------|
| Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief for Tax Years 2009 - 2014 | | | | | | |
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| Value Of Taxable Property | \$238,193,861,953 | \$238,182,209,591 | \$231,287,062,255 | \$225,256,753,218 | \$226,381,891,791 | \$230,422,584,611 |
| Residential & Agricultural | \$184,181,188,378 | \$184,352,812,609 | \$179,385,998,963 | \$174,973,816,712 | \$176,119,657,612 | \$179,955,524,967 |
| Other | \$54,012,673,575 | \$53,829,396,982 | \$51,901,063,292 | \$50,282,936,506 | \$50,262,234,179 | \$50,467,059,644 |
| Taxes Charged ¹ | \$14,124,390,998 | \$14,494,608,093 | \$14,595,848,723 | \$14,761,417,298 | \$15,154,803,677 | \$15,481,360,814 |
| Residential & Agricultural | \$10,576,227,491 | \$10,860,862,198 | \$10,961,568,418 | \$11,084,164,366 | \$11,391,519,184 | \$11,646,691,090 |
| Other | \$3,548,163,507 | \$3,633,745,895 | \$3,634,280,305 | \$3,677,252,932 | \$3,763,284,493 | \$3,834,669,724 |
| Average Effective Tax Rate ² | 59.30 | 60.86 | 63.11 | 65.53 | 66.94 | 67.19 |
| Residential & Agricultural | 57.42 | 58.91 | 61.11 | 63.35 | 64.68 | 64.72 |
| Other | 65.69 | 67.50 | 70.02 | 73.13 | 74.87 | 75.98 |
| 10 Percent Reduction In All Real Property Taxes | \$1,061,932,289 | \$1,090,774,144 | \$1,100,575,320 | \$1,114,953,759 | \$1,124,457,342 | \$1,133,920,620 ⁴ |
| 2.5 Percent Reduction In Homeowner's Real Property Taxes ³ | \$206,623,789 | \$211,369,995 | \$210,629,313 | \$212,690,754 | \$213,130,155 | \$210,960,402 ⁴ |
| Homestead Exemption Reduction ³ | \$361,838,373 | \$376,393,082 | \$397,689,035 | \$424,656,425 | \$447,001,069 | \$438,617,066 ⁴ |
| Net Taxes Collectible (after 10 percent reduction, 2.5 percent reduction, and homestead exemption) | \$12,493,996,547 | \$12,816,070,872 | \$12,886,955,055 | \$13,009,116,360 | \$13,370,215,111 | \$13,697,862,727⁴ |

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

¹ Net taxes charged after application of percentage reduction required by R.C. 319.301.

² Taxes charged divided by value of taxable property.

³ These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program.

⁴ These data estimated.

| Table 4 | | | | | | | | | |
|--|--------------------------|-----------------------|-------------------------|-----------------------|-----------------------|--------------------------|-----------------------|-------------------------|-----------------------|
| Gross and Net Tax Millage Rates on the Two Classes of Real Property, by County, Tax Year 2014 ³ | | | | | | | | | |
| County | Residential/Agricultural | | Other Real | | County | Residential/Agricultural | | Other Real | |
| | Gross Rate ¹ | Net Rate ² | Gross Rate ¹ | Net Rate ² | | Gross Rate ¹ | Net Rate ² | Gross Rate ¹ | Net Rate ² |
| Adams | 50.58 | 41.08 | 48.02 | 45.03 | Logan | 64.15 | 44.12 | 65.52 | 51.20 |
| Allen | 62.29 | 52.78 | 64.01 | 57.15 | Lorain | 89.79 | 66.63 | 90.53 | 69.60 |
| Ashland | 75.24 | 48.01 | 79.95 | 59.43 | Lucas | 112.61 | 81.44 | 110.36 | 90.30 |
| Ashtabula | 76.49 | 52.63 | 77.46 | 60.70 | Madison | 67.15 | 44.83 | 66.48 | 58.55 |
| Athens | 80.82 | 55.44 | 86.76 | 57.41 | Mahoning | 86.61 | 64.31 | 89.94 | 69.89 |
| Auglaize | 62.99 | 42.76 | 63.39 | 53.63 | Marion | 65.09 | 43.64 | 64.48 | 51.84 |
| Belmont | 65.03 | 44.61 | 63.87 | 49.86 | Medina | 97.04 | 59.80 | 98.22 | 62.59 |
| Brown | 51.41 | 40.57 | 50.89 | 43.39 | Meigs | 50.89 | 41.34 | 53.90 | 49.50 |
| Butler | 83.22 | 60.63 | 84.01 | 67.93 | Mercer | 57.31 | 43.78 | 57.44 | 52.45 |
| Carroll | 57.47 | 43.50 | 52.71 | 41.85 | Miami | 71.16 | 48.98 | 71.01 | 55.64 |
| Champaign | 67.71 | 47.33 | 81.81 | 65.42 | Monroe | 53.67 | 36.76 | 52.04 | 50.81 |
| Clark | 76.16 | 59.78 | 78.29 | 66.85 | Montgomery | 113.71 | 87.19 | 112.31 | 96.05 |
| Clermont | 91.30 | 60.39 | 89.82 | 69.47 | Morgan | 56.17 | 38.53 | 57.83 | 46.69 |
| Clinton | 50.64 | 39.07 | 50.31 | 48.14 | Morrow | 57.55 | 44.96 | 60.98 | 52.11 |
| Columbiana | 58.76 | 45.15 | 61.56 | 48.64 | Muskingum | 64.99 | 46.01 | 66.65 | 47.71 |
| Coshocton | 62.56 | 44.95 | 66.34 | 50.36 | Noble | 51.35 | 37.55 | 53.45 | 46.23 |
| Crawford | 78.28 | 53.26 | 79.54 | 65.97 | Ottawa | 70.10 | 41.75 | 66.40 | 44.24 |
| Cuyahoga | 128.00 | 89.42 | 119.09 | 93.40 | Paulding | 57.22 | 42.71 | 62.26 | 52.72 |
| Darke | 55.24 | 40.70 | 61.22 | 51.84 | Perry | 62.90 | 43.52 | 63.28 | 49.23 |
| Defiance | 62.21 | 43.79 | 65.01 | 53.50 | Pickaway | 60.23 | 45.08 | 64.33 | 56.51 |
| Delaware | 92.91 | 68.73 | 96.60 | 72.67 | Pike | 56.88 | 40.65 | 62.03 | 56.26 |
| Erie | 88.20 | 52.81 | 90.85 | 65.13 | Portage | 96.34 | 59.40 | 102.43 | 65.72 |
| Fairfield | 87.86 | 54.16 | 93.09 | 54.19 | Preble | 55.63 | 41.57 | 58.77 | 49.22 |
| Fayette | 55.15 | 45.90 | 56.50 | 46.61 | Putnam | 52.08 | 39.51 | 50.74 | 45.78 |
| Franklin | 115.46 | 79.39 | 109.17 | 87.25 | Richland | 83.29 | 59.07 | 86.01 | 75.38 |
| Fulton | 75.63 | 50.52 | 75.58 | 65.17 | Ross | 63.09 | 46.94 | 68.78 | 56.60 |
| Gallia | 47.71 | 40.28 | 46.94 | 40.85 | Sandusky | 64.57 | 48.33 | 60.84 | 51.43 |
| Geauga | 103.77 | 61.76 | 102.64 | 67.57 | Scioto | 59.53 | 46.09 | 64.53 | 53.82 |
| Greene | 87.32 | 68.02 | 89.60 | 72.60 | Seneca | 64.97 | 41.84 | 69.31 | 60.63 |
| Guernsey | 60.06 | 49.59 | 61.47 | 54.65 | Shelby | 60.59 | 42.17 | 61.73 | 50.96 |
| Hamilton | 103.43 | 69.63 | 100.59 | 81.53 | Stark | 87.82 | 62.49 | 86.45 | 68.71 |
| Hancock | 62.11 | 43.44 | 65.64 | 57.09 | Summit | 95.63 | 70.09 | 94.28 | 74.95 |
| Hardin | 60.69 | 41.42 | 62.01 | 50.12 | Trumbull | 78.44 | 62.20 | 77.20 | 66.50 |
| Harrison | 62.45 | 41.57 | 62.30 | 56.73 | Tuscarawas | 70.77 | 49.67 | 72.41 | 56.34 |
| Henry | 77.54 | 50.01 | 80.49 | 72.83 | Union | 82.74 | 59.71 | 82.31 | 75.60 |
| Highland | 49.11 | 42.28 | 48.33 | 44.75 | Van Wert | 64.87 | 38.46 | 68.63 | 62.10 |
| Hocking | 58.09 | 45.91 | 57.69 | 46.97 | Vinton | 45.75 | 42.68 | 48.87 | 47.41 |
| Holmes | 54.69 | 43.32 | 53.54 | 47.50 | Warren | 91.81 | 64.92 | 93.62 | 65.11 |
| Huron | 61.98 | 43.79 | 65.93 | 50.88 | Washington | 58.04 | 41.58 | 60.08 | 46.99 |
| Jackson | 45.53 | 41.01 | 47.89 | 45.75 | Wayne | 78.25 | 51.58 | 87.27 | 68.82 |
| Jefferson | 63.60 | 44.99 | 63.65 | 51.74 | Williams | 75.83 | 51.59 | 77.99 | 59.29 |
| Knox | 68.51 | 48.89 | 66.20 | 56.01 | Wood | 88.30 | 59.05 | 91.55 | 70.20 |
| Lake | 97.14 | 66.38 | 95.21 | 72.79 | Wyandot | 55.86 | 35.29 | 55.33 | 41.28 |
| Lawrence | 36.67 | 33.67 | 39.07 | 36.62 | | | | | |
| Licking | 73.84 | 57.99 | 72.51 | 58.65 | Statewide Avg. | 91.86 | 64.72 | 96.01 | 75.98 |

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

¹ For the two combined classes of real property, the statewide average gross rate is 92.77 and the statewide average net rate is 67.19 mills.

² Rate prior to application of tax reduction factors. Gross rate equals taxes levied divided by taxable value.

³ Rate post application of tax reduction factors. These rates were computed prior to the deduction of the non-business credit, the owner-occupied credit and homestead exemption.

| Table 5 | | | | | | | | | | | |
|---|------------------|--------------------|-----------------|---------------------|--------------------|--------------|--------------------------|-------------------------|-------------------------|----------------------|--------------------|
| Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2014 | | | | | | | | | | | |
| County | Taxable Value | Gross Taxes levied | Taxes Charged | Special Assessments | Effective Tax rate | County | Taxable Value | Gross Taxes levied | Taxes Charged | Special Assessments | Effective Tax rate |
| Adams | \$425,498,280 | \$21,272,695 | \$17,864,078 | \$45,280 | 41.98 | Logan | \$1,106,063,980 | \$71,196,163 | \$50,035,836 | \$503,672 | 45.24 |
| Allen | \$1,736,264,660 | \$108,906,898 | \$93,565,665 | \$4,888,405 | 53.89 | Lorain | \$5,997,075,310 | \$539,293,626 | \$402,909,637 | \$3,269,335 | 67.18 |
| Ashland | \$949,518,650 | \$72,091,877 | \$47,160,122 | \$382,517 | 49.67 | Lucas | \$6,778,724,990 | \$759,133,339 | \$568,695,309 | \$37,802,459 | 83.89 |
| Ashtabula | \$1,719,066,870 | \$131,819,040 | \$93,210,918 | \$2,728,346 | 54.22 | Madison | \$1,077,822,560 | \$72,279,292 | \$50,333,465 | \$1,081,530 | 46.70 |
| Athens | \$907,314,200 | \$74,524,238 | \$50,702,011 | \$1,357,621 | 55.88 | Mahoning | \$3,782,900,000 | \$330,588,024 | \$248,210,631 | \$3,806,377 | 65.61 |
| Auglaize | \$1,035,252,320 | \$65,272,738 | \$45,868,088 | \$980,589 | 44.31 | Marion | \$1,033,427,682 | \$67,162,351 | \$46,554,655 | \$2,436,417 | 45.05 |
| Belmont | \$1,100,220,120 | \$71,238,324 | \$50,473,489 | \$1,039,182 | 45.88 | Medina | \$4,385,891,700 | \$426,481,812 | \$264,313,731 | \$3,157,153 | 60.26 |
| Brown | \$679,660,450 | \$34,904,543 | \$27,755,570 | \$602,352 | 40.84 | Meigs | \$304,931,200 | \$15,667,375 | \$13,008,386 | \$44,038 | 42.66 |
| Butler | \$6,921,662,290 | \$577,232,748 | \$430,550,570 | \$52,662,934 | 62.20 | Mercer | \$1,063,651,340 | \$60,967,723 | \$47,373,198 | \$1,654,867 | 44.54 |
| Carroll | \$621,074,700 | \$35,013,361 | \$26,783,108 | \$260,433 | 43.12 | Miami | \$2,061,140,710 | \$146,608,355 | \$103,511,959 | \$4,528,778 | 50.22 |
| Champaign | \$792,274,960 | \$54,866,998 | \$39,061,584 | \$89,169 | 49.30 | Monroe | \$251,595,860 | \$13,426,390 | \$9,902,363 | \$12,900 | 39.36 |
| Clark | \$2,171,249,000 | \$166,308,022 | \$132,955,287 | \$820,864 | 61.23 | Montgomery | \$8,649,344,380 | \$980,706,208 | \$771,886,458 | \$48,342,411 | 89.24 |
| Clermont | \$3,910,173,470 | \$355,995,531 | \$242,336,773 | \$16,125,446 | 61.98 | Morgan | \$234,721,230 | \$13,228,391 | \$9,257,566 | \$82,603 | 39.44 |
| Clinton | \$897,002,590 | \$45,378,453 | \$36,385,336 | \$407,318 | 40.56 | Morrow | \$743,655,680 | \$42,968,473 | \$33,796,431 | \$589,842 | 45.45 |
| Columbi- ana | \$1,551,029,170 | \$91,824,723 | \$70,882,274 | \$784,031 | 45.70 | Muskingum | \$1,423,243,770 | \$93,061,460 | \$66,062,838 | \$2,146,820 | 46.42 |
| Coshocton | \$597,575,750 | \$37,858,176 | \$27,540,851 | \$212,451 | 46.09 | Noble | \$239,209,760 | \$12,337,474 | \$9,204,647 | \$84,772 | 38.48 |
| Crawford | \$604,136,810 | \$47,404,814 | \$33,345,220 | \$207,448 | 55.19 | Ottawa | \$1,601,146,420 | \$111,321,732 | \$67,467,626 | \$2,006,636 | 42.14 |
| Cuyahoga | \$26,751,108,670 | \$3,350,016,623 | \$2,425,066,551 | \$127,214,958 | 90.65 | Paulding | \$410,485,990 | \$23,664,992 | \$17,881,090 | \$418,554 | 43.56 |
| Darke | \$1,185,051,810 | \$66,206,359 | \$49,623,937 | \$1,074,222 | 41.87 | Perry | \$546,628,450 | \$34,405,022 | \$24,103,775 | \$70,414 | 44.10 |
| Defiance | \$798,315,950 | \$49,973,217 | \$36,041,403 | \$971,335 | 45.15 | Pickaway | \$1,212,970,080 | \$73,629,435 | \$56,284,462 | \$345,322 | 46.40 |
| Delaware | \$6,430,520,500 | \$600,198,083 | \$444,875,457 | \$30,371,287 | 69.18 | Pike | \$346,285,730 | \$19,899,357 | \$14,690,825 | \$48,933 | 42.42 |
| Erie | \$1,900,867,450 | \$168,758,725 | \$105,484,828 | \$3,831,717 | 55.49 | Portage | \$3,183,450,900 | \$310,687,487 | \$193,244,755 | \$5,344,579 | 60.70 |
| Fairfield | \$3,172,419,270 | \$281,321,526 | \$171,829,043 | \$4,299,897 | 54.16 | Preble | \$877,982,930 | \$49,102,109 | \$37,125,495 | \$2,664,528 | 42.28 |
| Fayette | \$594,085,730 | \$32,951,239 | \$27,366,010 | \$1,609,484 | 46.06 | Putnam | \$882,940,260 | \$45,901,967 | \$35,289,747 | \$559,749 | 39.97 |
| Franklin | \$25,570,751,100 | \$2,904,490,207 | \$2,089,811,554 | \$21,393,025 | 81.73 | Richland | \$1,887,750,610 | \$158,149,118 | \$116,976,996 | \$1,505,829 | 61.97 |
| Fulton | \$959,402,020 | \$72,550,147 | \$50,499,200 | \$933,413 | 52.64 | Ross | \$1,167,262,130 | \$74,844,601 | \$56,825,069 | \$154,647 | 48.68 |
| Gallia | \$511,213,520 | \$24,297,996 | \$20,660,947 | \$74,256 | 40.42 | Sandusky | \$1,089,238,270 | \$69,567,495 | \$53,278,150 | \$745,196 | 48.91 |
| Geauga | \$2,957,602,920 | \$306,526,844 | \$184,628,098 | \$1,998,219 | 62.42 | Scioto | \$918,626,580 | \$55,500,246 | \$43,596,066 | \$950,169 | 47.46 |
| Greene | \$3,754,655,740 | \$329,565,209 | \$258,815,363 | \$3,151,381 | 68.93 | Seneca | \$1,095,462,010 | \$71,734,465 | \$48,247,422 | \$855,693 | 44.04 |
| Guernsey | \$590,403,430 | \$35,642,577 | \$29,935,258 | \$516,265 | 50.70 | Shelby | \$1,110,435,870 | \$67,493,586 | \$48,470,014 | \$769,257 | 43.65 |
| Hamilton | \$17,365,271,750 | \$1,783,100,457 | \$1,263,705,284 | \$128,931,641 | 72.77 | Stark | \$6,177,243,840 | \$540,725,872 | \$393,989,163 | \$7,228,156 | 63.78 |
| Hancock | \$1,658,068,980 | \$104,114,992 | \$76,409,905 | \$1,067,207 | 46.08 | Summit | \$11,026,441,890 | \$1,051,150,207 | \$784,857,220 | \$50,893,589 | 71.18 |
| Hardin | \$661,406,970 | \$40,215,773 | \$27,907,060 | \$1,491,662 | 42.19 | Trumbull | \$3,070,679,310 | \$240,121,593 | \$193,618,027 | \$1,807,475 | 63.05 |
| Harrison | \$312,091,975 | \$19,479,019 | \$14,174,121 | \$677,806 | 45.42 | Tuscarawas | \$1,593,752,150 | \$113,285,296 | \$81,192,576 | \$685,805 | 50.94 |
| Henry | \$731,555,810 | \$56,914,370 | \$38,030,607 | \$529,803 | 51.99 | Union | \$1,358,946,100 | \$112,347,026 | \$84,529,964 | \$6,227,149 | 62.20 |
| Highland | \$654,523,340 | \$32,084,972 | \$27,864,957 | \$1,204,586 | 42.57 | Van Wert | \$683,542,220 | \$44,552,531 | \$27,631,563 | \$912,945 | 40.42 |
| Hocking | \$513,329,070 | \$29,797,339 | \$23,619,004 | \$34,794 | 46.01 | Vinton | \$161,806,140 | \$7,444,717 | \$6,968,632 | \$11,287 | 43.07 |
| Holmes | \$851,218,130 | \$46,384,527 | \$37,473,746 | \$218,658 | 44.02 | Warren | \$5,410,497,470 | \$498,295,067 | \$351,423,168 | \$4,603,128 | 64.95 |
| Huron | \$1,004,805,870 | \$62,908,551 | \$45,133,481 | \$308,289 | 44.92 | Washington | \$1,056,113,460 | \$61,784,713 | \$45,197,614 | \$263,468 | 42.80 |
| Jackson | \$466,012,160 | \$21,407,048 | \$19,491,140 | \$5,198 | 41.83 | Wayne | \$2,260,721,930 | \$180,671,457 | \$123,823,184 | \$1,205,524 | 54.77 |
| Jefferson | \$931,625,854 | \$59,262,068 | \$43,374,151 | \$1,203,281 | 46.56 | Williams | \$659,903,880 | \$50,308,402 | \$34,991,840 | \$843,715 | 53.03 |
| Knox | \$1,241,160,980 | \$84,740,140 | \$61,583,201 | \$2,131,439 | 49.62 | Wood | \$2,893,959,780 | \$257,738,185 | \$178,428,626 | \$11,351,494 | 61.66 |
| Lake | \$5,394,701,670 | \$521,800,984 | \$365,535,475 | \$18,606,841 | 67.76 | Wyandot | \$497,277,840 | \$27,749,508 | \$17,874,217 | \$170,076 | 35.94 |
| Lawrence | \$836,183,430 | \$30,923,226 | \$28,474,346 | \$- | 34.05 | | | | | | |
| Licking | \$3,690,303,830 | \$271,582,897 | \$214,441,349 | \$4,318,302 | 58.11 | Total | \$230,422,584,611 | \$21,376,310,935 | \$15,481,360,814 | \$653,950,641 | 67.19 |

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

| Table 6 | | | | | | | | | | | |
|--|-----------------|--------------------------------------|--|------------------------------------|-----------------------|--------------|-------------------------|--------------------------------------|--|------------------------------------|-------------------------|
| Taxes Charged on Real Property, and Property Tax Relief, by County, Tax Year 2014 ¹ | | | | | | | | | | | |
| County | Taxes Charged | Non-Business Tax Credit ² | Homestead Exemption Reduction ² | Owner-Occupied Credit ² | Net Taxes Collectible | County | Taxes Charged | Non-Business Tax Credit ² | Homestead Exemption Reduction ² | Owner-Occupied Credit ² | Net Taxes Collectible |
| Adams | \$17,864,078 | \$1,335,984 | \$672,637 | \$81,305 | \$15,774,151 | Logan | \$50,035,836 | \$3,914,270 | \$1,190,655 | \$401,439 | \$44,529,472 |
| Allen | \$93,565,665 | \$6,459,305 | \$3,359,905 | \$1,118,288 | \$82,628,167 | Lorain | \$402,909,637 | \$31,731,325 | \$12,576,153 | \$6,054,129 | \$352,548,031 |
| Ashland | \$47,160,122 | \$3,847,811 | \$1,755,747 | \$581,475 | \$40,975,089 | Lucas | \$568,695,309 | \$36,940,652 | \$19,704,776 | \$7,575,422 | \$504,474,459 |
| Ashtabula | \$93,210,918 | \$7,114,190 | \$3,891,203 | \$991,650 | \$81,213,876 | Madison | \$50,333,465 | \$4,147,770 | \$1,079,840 | \$567,290 | \$44,538,564 |
| Athens | \$50,702,011 | \$3,665,190 | \$1,669,586 | \$492,848 | \$44,874,388 | Mahoning | \$248,210,631 | \$17,671,935 | \$11,774,476 | \$3,442,090 | \$215,322,131 |
| Auglaize | \$45,868,088 | \$3,707,257 | \$1,175,656 | \$516,091 | \$40,469,084 | Marion | \$46,554,655 | \$3,677,682 | \$1,800,271 | \$545,638 | \$40,531,064 |
| Belmont | \$50,473,489 | \$3,593,187 | \$2,220,702 | \$606,767 | \$44,052,833 | Medina | \$264,313,731 | \$21,051,776 | \$6,896,961 | \$4,241,998 | \$232,122,995 |
| Brown | \$27,755,570 | \$2,485,485 | \$1,135,573 | \$280,713 | \$23,853,799 | Meigs | \$13,008,386 | \$1,027,753 | \$725,598 | \$123,575 | \$11,131,460 |
| Butler | \$430,550,570 | \$32,599,901 | \$11,279,184 | \$6,291,996 | \$380,379,490 | Mercer | \$47,373,198 | \$4,200,035 | \$1,081,484 | \$495,932 | \$41,595,747 |
| Carroll | \$26,783,108 | \$2,047,064 | \$880,838 | \$254,194 | \$23,601,012 | Miami | \$103,511,959 | \$8,207,094 | \$3,440,564 | \$1,466,120 | \$90,398,181 |
| Champaign | \$39,061,584 | \$3,125,541 | \$1,313,269 | \$380,297 | \$34,242,477 | Monroe | \$9,902,363 | \$746,516 | \$392,844 | \$69,563 | \$8,693,439 |
| Clark | \$132,955,287 | \$10,030,186 | \$5,995,596 | \$1,712,704 | \$115,216,800 | Montgomery | \$771,886,458 | \$55,131,460 | \$31,256,908 | \$11,429,785 | \$674,068,306 |
| Clermont | \$242,336,773 | \$20,289,727 | \$5,935,177 | \$4,080,503 | \$212,031,365 | Morgan | \$9,257,566 | \$772,699 | \$420,715 | \$72,955 | \$7,991,197 |
| Clinton | \$36,385,336 | \$2,926,773 | \$981,817 | \$338,355 | \$32,138,391 | Morrow | \$33,796,431 | \$2,805,990 | \$964,017 | \$305,519 | \$29,720,905 |
| Columbiana | \$70,882,274 | \$5,866,865 | \$3,437,494 | \$903,067 | \$60,674,848 | Muskingum | \$66,062,838 | \$4,953,524 | \$2,571,602 | \$719,659 | \$57,818,053 |
| Coshocton | \$27,540,851 | \$2,054,392 | \$1,083,562 | \$274,864 | \$24,128,034 | Noble | \$9,204,647 | \$801,048 | \$331,914 | \$83,373 | \$7,988,312 |
| Crawford | \$33,345,220 | \$2,647,575 | \$1,822,815 | \$325,665 | \$28,549,165 | Ottawa | \$67,467,626 | \$5,383,975 | \$1,599,302 | \$493,990 | \$59,990,358 |
| Cuyahoga | \$2,425,066,551 | \$150,679,314 | \$66,185,381 | \$30,172,990 | \$2,178,028,866 | Paulding | \$17,881,090 | \$1,551,453 | \$649,165 | \$154,098 | \$15,526,374 |
| Darke | \$49,623,937 | \$4,244,642 | \$1,638,829 | \$483,960 | \$43,256,506 | Perry | \$24,103,775 | \$2,082,768 | \$949,191 | \$337,484 | \$20,734,332 |
| Defiance | \$36,041,403 | \$2,878,712 | \$1,284,616 | \$397,771 | \$31,480,304 | Pickaway | \$56,284,462 | \$4,784,619 | \$1,477,871 | \$650,120 | \$49,371,852 |
| Delaware | \$444,875,457 | \$39,339,139 | \$5,150,884 | \$8,308,316 | \$392,077,117 | Pike | \$14,690,825 | \$1,237,714 | \$811,823 | \$178,362 | \$12,462,926 |
| Erie | \$105,484,828 | \$7,682,698 | \$3,060,441 | \$1,286,005 | \$93,455,684 | Portage | \$193,244,755 | \$14,690,163 | \$5,231,463 | \$2,595,661 | \$170,727,467 |
| Fairfield | \$171,829,043 | \$14,096,496 | \$3,928,105 | \$2,515,079 | \$151,289,364 | Preble | \$37,125,495 | \$3,305,641 | \$1,284,868 | \$425,497 | \$32,109,488 |
| Fayette | \$27,366,010 | \$2,087,896 | \$826,225 | \$257,515 | \$24,194,374 | Putnam | \$35,289,747 | \$3,058,902 | \$815,115 | \$405,197 | \$31,010,534 |
| Franklin | \$2,089,811,554 | \$144,766,799 | \$37,680,394 | \$30,233,778 | \$1,877,130,583 | Richland | \$116,976,996 | \$8,525,488 | \$5,130,870 | \$1,464,757 | \$101,855,881 |
| Fulton | \$50,499,200 | \$4,046,908 | \$1,349,668 | \$541,432 | \$44,561,192 | Ross | \$56,825,069 | \$4,498,276 | \$2,267,241 | \$683,350 | \$49,376,202 |
| Gallia | \$20,660,947 | \$1,549,297 | \$859,604 | \$165,799 | \$18,086,248 | Sandusky | \$53,278,150 | \$4,149,223 | \$1,979,686 | \$666,004 | \$46,483,237 |
| Geauga | \$184,628,098 | \$15,555,207 | \$4,023,193 | \$2,874,700 | \$162,174,997 | Scioto | \$43,596,066 | \$3,328,896 | \$2,428,242 | \$572,330 | \$37,266,599 |
| Greene | \$258,815,363 | \$19,240,691 | \$6,618,082 | \$2,893,871 | \$230,062,718 | Seneca | \$48,247,422 | \$4,005,464 | \$1,506,614 | \$492,302 | \$42,243,042 |
| Guernsey | \$29,935,258 | \$2,149,908 | \$1,297,011 | \$257,639 | \$26,230,700 | Shelby | \$48,470,014 | \$3,785,429 | \$1,210,808 | \$508,080 | \$42,965,696 |
| Hamilton | \$1,263,705,284 | \$90,578,769 | \$26,693,775 | \$18,375,401 | \$1,128,057,338 | Stark | \$393,989,163 | \$29,993,080 | \$16,631,845 | \$5,642,349 | \$341,721,889 |
| Hancock | \$76,409,905 | \$5,792,791 | \$1,817,409 | \$991,781 | \$67,807,925 | Summit | \$784,857,220 | \$59,730,219 | \$23,356,000 | \$11,756,829 | \$690,014,173 |
| Hardin | \$27,907,060 | \$2,493,476 | \$796,195 | \$220,720 | \$24,396,669 | Trumbull | \$193,618,027 | \$15,151,511 | \$10,247,823 | \$2,432,008 | \$165,786,685 |
| Harrison | \$14,174,121 | \$929,080 | \$533,503 | \$97,157 | \$12,614,381 | Tuscarawas | \$81,192,576 | \$5,931,722 | \$2,891,083 | \$959,975 | \$71,409,797 |
| Henry | \$38,030,607 | \$3,052,347 | \$964,225 | \$291,394 | \$33,722,641 | Union | \$84,529,964 | \$7,225,830 | \$1,392,749 | \$1,155,335 | \$74,756,051 |
| Highland | \$27,864,957 | \$2,406,212 | \$1,155,777 | \$257,467 | \$24,045,500 | Van Wert | \$27,631,563 | \$2,424,663 | \$867,277 | \$252,101 | \$24,087,522 |
| Hocking | \$23,619,004 | \$2,112,222 | \$875,711 | \$303,532 | \$20,327,538 | Vinton | \$6,968,632 | \$599,149 | \$442,054 | \$72,378 | \$5,855,051 |
| Holmes | \$37,473,746 | \$3,065,440 | \$684,291 | \$359,234 | \$33,364,782 | Warren | \$351,423,168 | \$28,882,128 | \$6,953,035 | \$5,990,239 | \$309,597,766 |
| Huron | \$45,133,481 | \$3,482,053 | \$1,574,989 | \$560,511 | \$39,515,928 | Washington | \$45,197,614 | \$3,360,851 | \$1,740,898 | \$511,997 | \$39,583,868 |
| Jackson | \$19,491,140 | \$1,514,807 | \$866,763 | \$151,684 | \$16,957,884 | Wayne | \$123,823,184 | \$9,432,082 | \$3,488,563 | \$1,493,300 | \$109,409,238 |
| Jefferson | \$43,374,151 | \$2,993,877 | \$2,393,122 | \$452,613 | \$37,534,540 | Williams | \$34,991,840 | \$2,611,465 | \$1,407,481 | \$391,201 | \$30,581,692 |
| Knox | \$61,583,201 | \$5,419,558 | \$1,803,063 | \$718,754 | \$53,641,825 | Wood | \$178,428,626 | \$12,330,396 | \$4,306,872 | \$1,724,775 | \$160,066,582 |
| Lake | \$365,535,475 | \$27,759,380 | \$10,758,585 | \$5,455,669 | \$321,561,841 | Wyandot | \$17,874,217 | \$1,516,578 | \$546,001 | \$163,251 | \$15,648,387 |
| Lawrence | \$28,474,346 | \$2,414,099 | \$1,671,570 | \$349,711 | \$24,038,965 | | | | | | |
| Licking | \$214,441,349 | \$16,433,154 | \$5,692,175 | \$2,987,680 | \$189,328,340 | Total | \$15,481,360,814 | \$1,133,920,620 | \$438,617,066 | \$210,960,402 | \$13,697,862,727 |

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

¹Taxes charged in tax year 2014 and collected or reimbursed in calendar year 2015.²These data estimated.

| Table 7 | | | |
|--|-----------------|-----------------|-----------------|
| Assessed Valuation of Exempt Real Property, by Ownership Classifications | | | |
| Tax Years 2012 - 2014 | | | |
| (figures in millions) | | | |
| Property Under Public Ownership | 2012 | 2013 | 2014 |
| Boards of Education | \$7,403 | \$7,615 | \$7,754 |
| Municipalities | \$5,372 | \$5,423 | \$5,473 |
| State | \$3,679 | \$3,612 | \$4,959 |
| Counties | \$2,791 | \$2,770 | \$2,813 |
| United States | \$1,572 | \$1,573 | \$1,585 |
| Park Districts | \$715 | \$726 | \$734 |
| Townships | \$394 | \$402 | \$408 |
| Total | \$21,927 | \$22,121 | \$23,725 |
| Property Under Private Ownership | | | |
| Tax Abatements | \$9,218 | \$9,645 | \$9,865 |
| Charities | \$5,661 | \$6,073 | \$6,280 |
| Churches | \$4,283 | \$4,338 | \$4,387 |
| School and Colleges | \$4,321 | \$4,470 | \$3,127 |
| Cemeteries | \$258 | \$259 | \$264 |
| Total | \$23,742 | \$24,785 | \$23,923 |
| Grand Total¹ | \$46,504 | \$47,732 | \$48,494 |
| Source: exempt real property abstracts filed by county auditors with the Ohio Department of Taxation | | | |
| ¹ Includes other tax-exempt organizations (e.g. metropolitan housing authorities, volunteer fire departments, etc.) not included with any of the listed categories. | | | |

Table 8

Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Property Valuation, by County, Tax Year 2014

| 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 | \$425,498,280 | \$74,909,460 | 14.97% | Logan | \$1,106,063,980 | \$95,751,720 | 7.97% |
| Allen | \$1,736,264,660 | \$417,592,470 | 19.39% | Lorain | \$5,997,075,310 | \$994,542,160 | 14.22% |
| Ashland | \$949,518,650 | \$157,127,130 | 14.20% | Lucas | \$6,778,724,990 | \$1,606,953,270 | 19.16% |
| Ashtabula | \$1,719,066,870 | \$217,076,370 | 11.21% | Madison | \$1,077,822,560 | \$206,473,410 | 16.08% |
| Athens | \$907,314,200 | \$380,522,940 | 29.55% | Mahoning | \$3,782,900,000 | \$650,845,971 | 14.68% |
| Auglaize | \$1,035,252,320 | \$103,967,420 | 9.13% | Marion | \$1,033,427,682 | \$190,845,110 | 15.59% |
| Belmont | \$1,100,220,120 | \$193,990,320 | 14.99% | Medina | \$4,385,891,700 | \$458,897,630 | 9.47% |
| Brown | \$679,660,450 | \$70,318,000 | 9.38% | Meigs | \$304,931,200 | \$30,411,560 | 9.07% |
| Butler | \$6,921,662,290 | \$1,739,489,730 | 20.08% | Mercer | \$1,063,651,340 | \$110,624,980 | 9.42% |
| Carroll | \$621,074,700 | \$34,433,080 | 5.25% | Miami | \$2,061,140,710 | \$292,981,490 | 12.45% |
| Champaign | \$792,274,960 | \$64,046,160 | 7.48% | Monroe | \$251,595,860 | \$37,416,370 | 12.95% |
| Clark | \$2,171,249,000 | \$483,109,790 | 18.20% | Montgomery | \$8,649,344,380 | \$2,106,587,070 | 19.59% |
| Clermont | \$3,910,173,470 | \$542,329,100 | 12.18% | Morgan | \$234,721,230 | \$26,214,980 | 10.05% |
| Clinton | \$897,002,590 | \$114,071,950 | 11.28% | Morrow | \$743,655,680 | \$63,354,000 | 7.85% |
| Columbiana | \$1,551,029,170 | \$232,740,480 | 13.05% | Muskingum | \$1,423,243,770 | \$357,917,350 | 20.09% |
| Coshocton | \$597,575,750 | \$78,920,060 | 11.67% | Noble | \$239,209,760 | \$43,936,290 | 15.52% |
| Crawford | \$604,136,810 | \$81,771,020 | 11.92% | Ottawa | \$1,601,146,420 | \$132,197,360 | 7.63% |
| Cuyahoga | \$26,751,108,670 | \$7,045,196,790 | 20.85% | Paulding | \$410,485,990 | \$40,223,830 | 8.92% |
| Darke | \$1,185,051,810 | \$128,952,220 | 9.81% | Perry | \$546,628,450 | \$73,863,960 | 11.90% |
| Defiance | \$798,315,950 | \$93,719,560 | 10.51% | Pickaway | \$1,212,970,080 | \$183,325,980 | 13.13% |
| Delaware | \$6,430,520,500 | \$1,085,243,040 | 14.44% | Pike | \$346,285,730 | \$69,920,770 | 16.80% |
| Erie | \$1,900,867,450 | \$294,021,850 | 13.40% | Portage | \$3,183,450,900 | \$834,645,280 | 20.77% |
| Fairfield | \$3,172,419,270 | \$419,493,750 | 11.68% | Preble | \$877,982,930 | \$80,480,620 | 8.40% |
| Fayette | \$594,085,730 | \$91,142,480 | 13.30% | Putnam | \$882,940,260 | \$132,821,190 | 13.08% |
| Franklin | \$25,570,751,100 | \$8,852,769,020 | 25.72% | Richland | \$1,887,750,610 | \$286,777,460 | 13.19% |
| Fulton | \$959,402,020 | \$137,084,580 | 12.50% | Ross | \$1,167,262,130 | \$244,368,370 | 17.31% |
| Gallia | \$511,213,520 | \$108,955,920 | 17.57% | Sandusky | \$1,089,238,270 | \$176,951,890 | 13.98% |
| Geauga | \$2,957,602,920 | \$245,771,930 | 7.67% | Scioto | \$918,626,580 | \$312,907,550 | 25.41% |
| Greene | \$3,754,655,740 | \$898,039,330 | 19.30% | Seneca | \$1,095,462,010 | \$131,680,540 | 10.73% |
| Guernsey | \$590,403,430 | \$118,041,920 | 16.66% | Shelby | \$1,110,435,870 | \$109,376,980 | 8.97% |
| Hamilton | \$17,365,271,750 | \$5,406,076,240 | 23.74% | Stark | \$6,177,243,840 | \$1,010,340,654 | 14.06% |
| Hancock | \$1,658,068,980 | \$206,446,500 | 11.07% | Summit | \$11,026,441,890 | \$1,926,366,470 | 14.87% |
| Hardin | \$661,406,970 | \$74,641,590 | 10.14% | Trumbull | \$3,070,679,310 | \$421,735,670 | 12.08% |
| Harrison | \$312,091,975 | \$33,174,720 | 9.61% | Tuscarawas | \$1,593,752,150 | \$171,467,880 | 9.71% |
| Henry | \$731,555,810 | \$76,486,970 | 9.47% | Union | \$1,358,946,100 | \$198,783,980 | 12.76% |
| Highland | \$654,523,340 | \$82,962,770 | 11.25% | Van Wert | \$683,542,220 | \$80,822,640 | 10.57% |
| Hocking | \$513,329,070 | \$80,869,260 | 13.61% | Vinton | \$161,806,140 | \$27,639,600 | 14.59% |
| Holmes | \$851,218,130 | \$55,501,860 | 6.12% | Warren | \$5,410,497,470 | \$972,968,390 | 15.24% |
| Huron | \$1,004,805,870 | \$115,465,400 | 10.31% | Washington | \$1,056,113,460 | \$158,685,720 | 13.06% |
| Jackson | \$466,012,160 | \$98,571,340 | 17.46% | Wayne | \$2,260,721,930 | \$364,721,540 | 13.89% |
| Jefferson | \$931,625,854 | \$145,693,270 | 13.52% | Williams | \$659,903,880 | \$125,804,200 | 16.01% |
| Knox | \$1,241,160,980 | \$234,634,180 | 15.90% | Wood | \$2,893,959,780 | \$617,406,330 | 17.58% |
| Lake | \$5,394,701,670 | \$467,587,290 | 7.98% | Wyandot | \$497,277,840 | \$33,151,080 | 6.25% |
| Lawrence | \$836,183,430 | \$141,399,960 | 14.46% | | | | |
| Licking | \$3,690,303,830 | \$576,468,400 | 13.51% | Total | \$230,422,584,611 | \$48,494,016,915 | 17.39% |

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

| County | Number of Homestead Exemptions Granted ¹ | Average Reduction in Taxes | Total Reduction in Real Property Taxes ² | County | Number of Homestead Exemptions Granted ¹ | Average Reduction in Taxes | Total Reduction in Real Property Taxes ² |
|-----------------------|---|----------------------------|---|---------------------|---|----------------------------|---|
| Adams | 2,388 | \$290 | \$693,243 | Logan | 3,449 | \$347 | \$1,195,515 |
| Allen | 8,457 | \$398 | \$3,363,089 | Lorain | 25,640 | \$508 | \$13,014,135 |
| Ashland | 4,787 | \$384 | \$1,838,717 | Lucas | 33,166 | \$591 | \$19,589,915 |
| Ashtabula | 9,774 | \$392 | \$3,830,439 | Madison | 3,063 | \$393 | \$1,203,338 |
| Athens | 4,039 | \$401 | \$1,618,526 | Mahoning | 25,256 | \$472 | \$11,929,235 |
| Auglaize | 3,520 | \$360 | \$1,265,820 | Marion | 5,578 | \$337 | \$1,879,857 |
| Belmont | 6,539 | \$352 | \$2,299,018 | Medina | 15,309 | \$460 | \$7,046,297 |
| Brown | 3,806 | \$313 | \$1,189,434 | Meigs | 2,524 | \$296 | \$747,796 |
| Butler | 25,656 | \$444 | \$11,387,542 | Mercer ³ | 3,252 | \$373 | \$1,212,679 |
| Carroll | 2,686 | \$337 | \$904,321 | Miami | 9,225 | \$378 | \$3,483,726 |
| Champaign | 3,505 | \$352 | \$1,232,222 | Monroe | 1,506 | \$273 | \$411,162 |
| Clark | 12,640 | \$469 | \$5,926,127 | Montgomery | 48,576 | \$649 | \$31,541,775 |
| Clermont | 14,247 | \$436 | \$6,212,648 | Morgan ³ | 1,511 | \$278 | \$420,731 |
| Clinton ³ | 2,994 | \$345 | \$1,034,328 | Morrow | 2,873 | \$335 | \$963,291 |
| Columbiana | 10,293 | \$345 | \$3,552,907 | Muskingum | 7,461 | \$358 | \$2,668,750 |
| Coshocton | 3,142 | \$346 | \$1,086,655 | Noble | 1,176 | \$307 | \$361,389 |
| Crawford | 4,321 | \$430 | \$1,857,098 | Ottawa | 4,552 | \$340 | \$1,546,772 |
| Cuyahoga | 98,637 | \$684 | \$67,504,044 | Paulding | 1,909 | \$356 | \$678,753 |
| Darke | 5,090 | \$346 | \$1,762,965 | Perry | 2,892 | \$340 | \$983,268 |
| Defiance | 3,864 | \$358 | \$1,383,082 | Pickaway | 3,933 | \$396 | \$1,558,193 |
| Delaware | 10,445 | \$522 | \$5,455,308 | Pike | 2,801 | \$305 | \$853,248 |
| Erie | 7,533 | \$411 | \$3,093,488 | Portage | 11,982 | \$449 | \$5,384,742 |
| Fairfield | 10,628 | \$379 | \$4,026,574 | Preble | 4,052 | \$340 | \$1,376,382 |
| Fayette | 2,264 | \$373 | \$844,197 | Putnam | 2,565 | \$329 | \$842,665 |
| Franklin ³ | 56,292 | \$697 | \$39,229,676 | Richland | 10,962 | \$473 | \$5,180,014 |
| Fulton | 3,413 | \$433 | \$1,478,034 | Ross | 6,356 | \$374 | \$2,376,723 |
| Gallia | 2,964 | \$297 | \$879,372 | Sandusky | 5,547 | \$363 | \$2,012,166 |
| Geauga | 8,857 | \$472 | \$4,184,402 | Scioto | 7,149 | \$344 | \$2,458,680 |
| Greene | 13,167 | \$500 | \$6,577,778 | Seneca | 4,460 | \$372 | \$1,657,799 |
| Guernsey | 3,466 | \$372 | \$1,288,695 | Shelby | 3,747 | \$353 | \$1,323,835 |
| Hamilton | 48,816 | \$565 | \$27,594,108 | Stark | 35,722 | \$470 | \$16,805,012 |
| Hancock | 5,418 | \$351 | \$1,902,478 | Summit | 42,614 | \$565 | \$24,071,580 |
| Hardin | 2,643 | \$333 | \$880,257 | Trumbull | 22,193 | \$473 | \$10,497,724 |
| Harrison | 1,835 | \$341 | \$625,130 | Tuscarawas | 7,704 | \$358 | \$2,760,124 |
| Henry | 2,567 | \$403 | \$1,035,142 | Union | 3,149 | \$443 | \$1,396,547 |
| Highland | 3,831 | \$313 | \$1,197,653 | Van Wert | 2,808 | \$348 | \$977,901 |
| Hocking | 2,630 | \$345 | \$906,411 | Vinton | 1,485 | \$305 | \$453,335 |
| Holmes | 1,993 | \$364 | \$724,505 | Warren | 13,698 | \$503 | \$6,892,223 |
| Huron | 4,775 | \$322 | \$1,539,046 | Washington | 5,875 | \$308 | \$1,809,264 |
| Jackson | 2,893 | \$311 | \$899,159 | Wayne | 8,845 | \$415 | \$3,669,159 |
| Jefferson | 7,229 | \$333 | \$2,408,279 | Williams | 3,644 | \$399 | \$1,454,141 |
| Knox | 4,935 | \$395 | \$1,950,777 | Wood | 9,324 | \$479 | \$4,468,184 |
| Lake | 21,644 | \$514 | \$11,120,812 | Wyandot | 2,003 | \$281 | \$562,677 |
| Lawrence | 6,671 | \$251 | \$1,675,159 | | | | |
| Licking | 13,522 | \$425 | \$5,740,767 | Total | 902,352 | \$498 | \$448,920,136 |

¹ Compiled from surveys of county auditors conducted by the Ohio Department of Taxation.² From distribution records of the Revenue Accounting Division of the Ohio 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 2013 data not submitted; previous year's information shown.

| Table 10 | | | | | | | | | |
|---|--|------------------------------------|--|------|---------------|--|------------------------------------|--|-------------|
| Taxable Value of Qualifying Agricultural Real Property Under Current Agricultural Use Value and Highest and Best Use Value Method, by County, Calendar Year 2014 | | | | | | | | | |
| County | Current Agricultural Use Method | Highest and Best Use Method | Reduction in Value from CAUV Method | | County | Current Agricultural Use Method | Highest and Best Use Method | Reduction in Value from CAUV Method | |
| Adams | \$72,474,260 | \$165,493,820 | \$(93,019,560) | -56% | Logan | \$157,361,780 | \$309,869,640 | \$(152,507,860) | -49% |
| Allen | \$103,596,360 | \$229,408,930 | \$(125,812,570) | -55% | Lorain | \$49,613,910 | \$176,698,930 | \$(127,085,020) | -72% |
| Ashland | \$151,050,440 | \$271,769,700 | \$(120,719,260) | -44% | Lucas | \$36,386,750 | \$123,577,850 | \$(87,191,100) | -71% |
| Ashtabula | \$72,163,490 | \$131,952,210 | \$(59,788,720) | -45% | Madison | \$305,580,400 | \$537,914,880 | \$(232,334,480) | -43% |
| Athens | \$33,261,330 | \$62,685,350 | \$(29,424,020) | -47% | Mahoning | \$64,255,530 | \$98,826,030 | \$(34,570,500) | -35% |
| Auglaize | \$228,131,920 | \$295,280,350 | \$(67,148,430) | -23% | Marion | \$163,175,580 | \$208,741,040 | \$(45,565,460) | -22% |
| Belmont | \$16,634,890 | \$46,080,280 | \$(29,445,390) | -64% | Medina | \$78,395,620 | \$254,342,910 | \$(175,947,290) | -69% |
| Brown | \$78,336,970 | \$214,877,430 | \$(136,540,460) | -64% | Meigs | \$16,857,890 | \$24,617,990 | \$(7,760,100) | -32% |
| Butler | \$126,536,170 | \$308,872,910 | \$(182,336,740) | -59% | Mercer | \$275,687,110 | \$689,151,800 | \$(413,464,690) | -60% |
| Carroll | \$43,643,030 | \$111,331,900 | \$(67,688,870) | -61% | Miami | \$161,067,070 | \$364,545,730 | \$(203,478,660) | -56% |
| Champaign | \$162,535,350 | \$321,385,500 | \$(158,850,150) | -49% | Monroe | \$25,354,120 | \$47,524,810 | \$(22,170,690) | -47% |
| Clark | \$135,604,890 | \$264,321,660 | \$(128,716,770) | -49% | Montgomery | \$126,766,920 | \$192,253,700 | \$(65,486,780) | -34% |
| Clermont | \$108,462,520 | \$226,692,940 | \$(118,230,420) | -52% | Morgan | \$20,781,370 | \$48,656,150 | \$(27,874,780) | -57% |
| Clinton | \$225,187,000 | \$312,425,270 | \$(87,238,270) | -28% | Morrow | \$168,684,260 | \$217,511,530 | \$(48,827,270) | -22% |
| Columbiana | \$62,151,160 | \$130,910,440 | \$(68,759,280) | -53% | Muskingum | \$44,098,690 | \$192,707,940 | \$(148,609,250) | -77% |
| Coshocton | \$44,976,470 | \$204,727,130 | \$(159,750,660) | -78% | Noble | \$22,160,750 | \$43,603,440 | \$(21,442,690) | -49% |
| Crawford | \$84,004,930 | \$295,006,530 | \$(211,001,600) | -72% | Ottawa | \$49,957,310 | \$133,642,840 | \$(83,685,530) | -63% |
| Cuyahoga | \$2,008,680 | \$11,585,640 | \$(9,576,960) | -83% | Paulding | \$159,056,510 | \$274,477,020 | \$(115,420,510) | -42% |
| Darke | \$373,203,080 | \$675,221,680 | \$(302,018,600) | -45% | Perry | \$49,452,220 | \$55,062,940 | \$(5,610,720) | -10% |
| Defiance | \$200,426,690 | \$270,992,910 | \$(70,566,220) | -26% | Pickaway | \$286,750,580 | \$461,112,720 | \$(174,362,140) | -38% |
| Delaware | \$176,004,960 | \$435,474,130 | \$(259,469,170) | -60% | Pike | \$40,124,120 | \$55,257,460 | \$(15,133,340) | -27% |
| Erie | \$43,562,560 | \$104,707,850 | \$(61,145,290) | -58% | Portage | \$35,219,810 | \$129,416,230 | \$(94,196,420) | -73% |
| Fairfield | \$143,614,720 | \$384,383,210 | \$(240,768,490) | -63% | Preble | \$233,617,380 | \$383,572,350 | \$(149,954,970) | -39% |
| Fayette | \$122,179,060 | \$256,953,480 | \$(134,774,420) | -52% | Putnum | \$288,554,720 | \$522,992,830 | \$(234,438,110) | -45% |
| Franklin | \$92,021,510 | \$266,089,960 | \$(174,068,450) | -65% | Richland | \$158,245,720 | \$219,237,340 | \$(60,991,620) | -28% |
| Fulton | \$231,746,360 | \$353,618,420 | \$(121,872,060) | -34% | Ross | \$115,447,450 | \$150,977,850 | \$(35,530,400) | -24% |
| Gallia | \$46,384,660 | \$65,181,730 | \$(18,797,070) | -29% | Sandusky | \$105,395,360 | \$241,109,840 | \$(135,714,480) | -56% |
| Geauga | \$44,983,810 | \$119,085,920 | \$(74,102,110) | -62% | Scioto | \$56,497,250 | \$82,269,560 | \$(25,772,310) | -31% |
| Greene | \$190,283,050 | \$360,576,770 | \$(170,293,720) | -47% | Seneca | \$322,197,830 | \$438,542,070 | \$(116,344,240) | -27% |
| Guernsey | \$29,987,030 | \$79,245,740 | \$(49,258,710) | -62% | Shelby | \$221,553,650 | \$460,654,210 | \$(239,100,560) | -52% |
| Hamilton | \$30,644,560 | \$119,529,390 | \$(88,884,830) | -74% | Stark | \$34,207,970 | \$223,930,020 | \$(189,722,050) | -85% |
| Hancock | \$232,132,490 | \$426,544,140 | \$(194,411,650) | -46% | Summit | \$18,757,420 | \$57,609,970 | \$(38,852,550) | -67% |
| Hardin | \$289,617,070 | \$361,566,720 | \$(71,949,650) | -20% | Trumbull | \$75,046,050 | \$99,587,920 | \$(24,541,870) | -25% |
| Harrison | \$40,983,880 | \$71,332,030 | \$(30,348,150) | -43% | Tuscarawas | \$61,087,110 | \$142,524,910 | \$(81,437,800) | -57% |
| Henry | \$292,159,370 | \$475,463,210 | \$(183,303,840) | -39% | Union | \$161,264,200 | \$352,106,330 | \$(190,842,130) | -54% |
| Highland | \$87,809,850 | \$229,645,240 | \$(141,835,390) | -62% | Van Wert | \$287,189,750 | \$442,684,590 | \$(155,494,840) | -35% |
| Hocking | \$14,462,440 | \$21,372,230 | \$(6,909,790) | -32% | Vinton | \$8,448,810 | \$17,697,590 | \$(9,248,780) | -52% |
| Holmes | \$96,763,980 | \$215,399,670 | \$(118,635,690) | -55% | Warren | \$52,862,370 | \$256,550,330 | \$(203,687,960) | -79% |
| Huron | \$106,348,840 | \$306,091,480 | \$(199,742,640) | -65% | Washington | \$38,493,110 | \$70,316,260 | \$(31,823,150) | -45% |
| Jackson | \$31,820,550 | \$50,913,420 | \$(19,092,870) | -38% | Wayne | \$217,788,080 | \$478,589,240 | \$(260,801,160) | -54% |
| Jefferson | \$14,719,670 | \$51,232,660 | \$(36,512,990) | -71% | Williams | \$94,162,640 | \$208,161,190 | \$(113,998,550) | -55% |
| Knox | \$181,454,500 | \$280,368,220 | \$(98,913,720) | -35% | Wood | \$391,388,500 | \$464,190,810 | \$(72,802,310) | -16% |
| Lake | \$6,645,880 | \$40,012,860 | \$(33,366,980) | -83% | Wyandot | \$158,851,900 | \$318,993,730 | \$(160,141,830) | -50% |
| Lawrence | \$22,943,150 | \$41,256,020 | \$(18,312,870) | -44% | | | | | |
| Licking | \$194,780,000 | \$465,324,290 | \$(270,544,290) | -58% | Total | \$10,526,289,150 | \$20,404,203,890 | \$(9,877,914,740) | -48% |

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