



Table PR-6
No. 49 (2015)
June 30, 2015

PROPERTY TAX MILLAGE RATES: Average Tax Rates for Real & Public Utility Tangible Personal Property, by County, for Taxes Collected in Calendar Year 2015

Table PR-6 shows average property tax rates for taxes due in calendar year 2015 in each of Ohio's counties. The rates reflect all levies by all jurisdictions (school district, county, municipality, etc.) for property located in each county. The calculated tax rates are shown for three separate classifications: Class I Real (residential and agricultural), Class II Real (commercial, industrial, mineral, and public utility) and Public Utility Tangible Personal Property. Rates are expressed in mills; a mill is equivalent to \$1 per \$1,000 of taxable value.

Gross and net tax rates are shown for the two major classes of real property. The gross tax rates are the actual rates applied to real property taxable values. The net tax rates are essentially effective tax rates; they are derived after applying the percentage reductions on taxes levied under R.C. 319.301(D). The percentage reductions are known as "tax reduction factors." These factors require the application of a tax credit to each property's tax bill. This tax credit reduces the calculated tax after application of the gross tax rate. The net tax rates were computed prior to any reduction of real property taxes resulting from the 10 percent credit for all real property not used for business purposes, the 2.5 percent credit for owner-occupied residential property, or the homestead exemption. Unlike real property, only the gross rate is applied to public utility tangible personal property.

Average tax rates were calculated by dividing tax year 2014 property taxes by tax year 2014 property values. The statewide average gross real property tax rate for taxes collected in calendar year 2015 was 91.86 for residential and agricultural property (Class I), and 96.01 mills for public utility, commercial, industrial and mineral property (Class II). The statewide average net real property tax rate for taxes collected in calendar year 2015 was 64.72 mills for Class I, and 75.98 mills for Class II. The statewide average public utility tangible personal property tax rate was 79.90.

Cuyahoga County had the highest gross real property tax rates (both Class I and Class II), the highest net Class I property tax rate and the highest public utility tangible personal property tax rate in the state while Montgomery County had the highest net Class II property tax rate in the state. Lawrence County continued to have the lowest property tax rates in the state for all categories.

Data for this table were taken from abstracts filed by county auditors with the Ohio Department of Taxation.

**PROPERTY TAX MILLAGE RATES ON REAL AND PUBLIC UTILITY TANGIBLE PERSONAL
 PROPERTY, BY COUNTY, FOR TAXES PAYABLE IN CALENDAR YEAR 2015 (a)**

Counties	<i>REAL PROPERTY</i>				Public Utility Tangible Personal Property Rate
	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Statewide Average	91.86	64.72	96.01	75.98	79.90
Adams	50.58	41.08	48.02	45.03	44.66
Allen	62.29	52.78	64.01	57.15	63.14
Ashland	75.24	48.01	79.95	59.43	71.86
Ashtabula	76.49	52.63	77.46	60.70	77.43
Athens	80.82	55.44	86.76	57.41	75.32
Auglaize	62.99	42.76	63.39	53.63	62.68
Belmont	65.03	44.61	63.87	49.86	64.27
Brown	51.41	40.57	50.89	43.39	52.40
Butler	83.22	60.63	84.01	67.93	76.00
Carroll	57.47	43.50	52.71	41.85	52.86
Champaign	67.71	47.33	81.81	65.42	72.54
Clark	76.16	59.78	78.29	66.85	78.62
Clermont	91.30	60.39	89.82	69.47	71.48
Clinton	50.64	39.07	50.31	48.14	48.55
Columbiana	58.76	45.15	61.56	48.64	58.44
Coshocton	62.56	44.95	66.34	50.36	53.10
Crawford	78.28	53.26	79.54	65.97	77.83
Cuyahoga	128.00	89.42	119.09	93.40	118.96
Darke	55.24	40.70	61.22	51.84	55.26
Defiance	62.21	43.79	65.01	53.50	64.35
Delaware	92.91	68.73	96.60	72.67	89.95
Erie	88.20	52.81	90.85	65.13	89.61
Fairfield	87.86	54.16	93.09	54.19	74.84
Fayette	55.15	45.90	56.50	46.61	51.35
Franklin	115.46	79.39	109.17	87.25	111.70
Fulton	75.63	50.52	75.58	65.17	75.15
Gallia	47.71	40.28	46.94	40.85	41.40
Geauga	103.77	61.76	102.64	67.57	98.92
Greene	87.32	68.02	89.60	72.60	83.79
Guernsey	60.06	49.59	61.47	54.65	56.63
Hamilton	103.43	69.63	100.59	81.53	102.04
Hancock	62.11	43.44	65.64	57.09	62.06
Hardin	60.69	41.42	62.01	50.12	60.03
Harrison	62.45	41.57	62.30	56.73	62.74
Henry	77.54	50.01	80.49	72.83	75.58
Highland	49.11	42.28	48.33	44.75	48.71
Hocking	58.09	45.91	57.69	46.97	58.38
Holmes	54.69	43.32	53.54	47.50	56.41
Huron	61.98	43.79	65.93	50.88	63.15
Jackson	45.53	41.01	47.89	45.75	43.08
Jefferson	63.60	44.99	63.65	51.74	57.48
Knox	68.51	48.89	66.20	56.01	67.68
Lake	97.14	66.38	95.21	72.79	88.13
Lawrence	36.67	33.67	39.07	36.62	34.30
Licking	73.84	57.99	72.51	58.65	68.69
Logan	64.15	44.12	65.52	51.20	63.75
Lorain	89.79	66.63	90.53	69.60	90.07

REAL PROPERTY

Counties	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		Public Utility Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate
Lucas	112.61	81.44	110.36	90.30	105.57
Madison	67.15	44.83	66.48	58.55	67.04
Mahoning	86.61	64.31	89.94	69.89	83.51
Marion	65.09	43.64	64.48	51.84	65.35
Medina	97.04	59.80	98.22	62.59	95.98
Meigs	50.89	41.34	53.90	49.50	51.40
Mercer	57.31	43.78	57.44	52.45	57.53
Miami	71.16	48.98	71.01	55.64	71.28
Monroe	53.67	36.76	52.04	50.81	52.56
Montgomery	113.71	87.19	112.31	96.05	110.72
Morgan	56.17	38.53	57.83	46.69	58.35
Morrow	57.55	44.96	60.98	52.11	58.36
Muskingum	64.99	46.01	66.65	47.71	61.13
Noble	51.35	37.55	53.45	46.23	49.39
Ottawa	70.10	41.75	66.40	44.24	57.51
Paulding	57.22	42.71	62.26	52.72	55.08
Perry	62.90	43.52	63.28	49.23	62.01
Pickaway	60.23	45.08	64.33	56.51	58.96
Pike	56.88	40.65	62.03	56.26	50.02
Portage	96.34	59.40	102.43	65.72	94.36
Preble	55.63	41.57	58.77	49.22	55.96
Putnam	52.08	39.51	50.74	45.78	52.63
Richland	83.29	59.07	86.01	75.38	84.49
Ross	63.09	46.94	68.78	56.60	64.80
Sandusky	64.57	48.33	60.84	51.43	60.72
Scioto	59.53	46.09	64.53	53.82	59.80
Seneca	64.97	41.84	69.31	60.63	67.12
Shelby	60.59	42.17	61.73	50.96	59.82
Stark	87.82	62.49	86.45	68.71	86.62
Summit	95.63	70.09	94.28	74.95	96.96
Trumbull	78.44	62.20	77.20	66.50	79.88
Tuscarawas	70.77	49.67	72.41	56.34	66.83
Union	82.74	59.71	82.31	75.60	80.12
Van Wert	64.87	38.46	68.63	62.10	60.23
Vinton	45.75	42.68	48.87	47.41	43.50
Warren	91.81	64.92	93.62	65.11	86.54
Washington	58.04	41.58	60.08	46.99	58.23
Wayne	78.25	51.58	87.27	68.82	76.84
Williams	75.83	51.59	77.99	59.29	73.22
Wood	88.30	59.05	91.55	70.20	79.55
Wyandot	55.86	35.29	55.33	41.28	54.79

(a) Real property and public utility personal property data are for 2014 taxes, collected in 2015.

(b) Rate based on assessed value prior to application of "Tax Reduction Factors."

(c) Rate based on assessed value after application of "Tax Reduction Factors." These rates are computed prior to deduction of the 10 percent credit for all real property not used for business purposes, the 2.5 percent credit for owner-occupied residential property, or the homestead exemption.

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