



Tables PE-1 & 3
Nos. 2 & 3 (2014)
January 21, 2014

TOTAL ASSESSED VALUATION OF REAL PROPERTY, EXEMPT REAL PROPERTY AND REAL PROPERTY EXEMPTED BY TAX ABATEMENTS, by COUNTY, TAX YEAR 2011

In Ohio, real property is assessed at 35 percent of its appraised value for taxation purposes. The values listed in the following tables are assessed values.

The first report, PE-1, shows the value of all real property assessed for taxation in 2011 at approximately \$276.4 billion. The assessed value of real property that was taxable was \$231.2 billion, or 83.67 percent of the value of all real property. The assessed value of real property that was exempt from taxation in 2011 was \$45.1 billion or 16.33 percent of the value of all assessed real property in the state.

Athens County had the greatest percentage of exempt property at 30.27 percent. Carroll County had the greatest percentage of taxable real property with 94.31 percent.

Lastly, table PE-3 provides details on tax abatements in calendar year 2011; it shows the value of the real property exempted using tax abatements, by abatement class, and by county. Approximately \$9.1 billion was exempt from taxation due to exemptions granted by local governments. The urban redevelopment tax increment financing program was the largest tax abatement program with \$4.1 billion in exempt value. Tax abatements are granted by county, township and municipal governments for the purposes of economic development and urban renewal.

Each abatement class shown in the table is a program administered by county, township or municipal governments. The five tax abatement classes are as follows:

- 1) Community urban redevelopment corporation abatements (ORC 1728.01 - 1728.13) - exempt value of improvements to real property by designated corporations in blighted areas of impacted cities. The corporations make service payments in lieu of real property taxes. Designated by municipal authorities;
- 2) Community reinvestment area abatements (ORC 3735.65 - 3735.70) - exempt certain real property improvements in areas designated by municipal or county authorities in which housing facilities are located and new construction is discouraged. Owners of commercial and industrial property are required to make annual service payments in lieu of taxes;
- 3) Urban redevelopment tax increment financing abatements (ORC 5709.41 - 5709.43) - exempt real property improvements which a municipality has declared, by ordinance, to be for a public purpose. The municipality must have held fee title prior to adoption of the ordinance and the parcel is leased, or the fee conveyed, before or after adoption of the ordinance. Municipal authorities may require owners of structures on exempted property to make service payments in lieu of taxes;
- 4) Municipal urban renewal abatements (ORC 725.01 - 725.11) - exempt improvements to real property in designated "urban renewal areas" to finance private or public projects for the elimination or prevention of blight. A municipality then requires service fees to be paid by the owner to service outstanding urban renewal bonds issued by the municipality;
- 5) Other abatements - comprised mainly of enterprise zone tax abatements. Enterprise zones are designated by municipalities or by counties.

Figures shown are compiled from Exempted Real Property Abstracts filed by county auditors.

**VALUATION OF REAL PROPERTY ASSESSED FOR TAXATION AND ASSESSED VALUATION
 OF ALL REAL PROPERTY, BY COUNTY, CALENDAR YEAR 2011**

<u>County</u>	<u>Assessed Value of Taxable Real Property</u>	<u>Assessed Value of Exempt Real Property</u>	<u>Total Assessed Value of Real Taxable and Exempt Property</u>	<u>Percentage Taxable of Total Real Property</u>	<u>Percentage Exempt of Total Real Property</u>
Statewide Total	\$231,228,090,745	\$45,124,943,560	\$276,353,034,305	83.67 %	16.33 %
Adams	\$382,417,660	\$62,079,160	\$444,496,820	86.03 %	13.97 %
Allen	\$1,765,355,940	\$389,838,710	\$2,155,194,650	81.91 %	18.09 %
Ashland	\$892,641,540	\$160,984,320	\$1,053,625,860	84.72 %	15.28 %
Ashtabula	\$1,687,980,150	\$243,448,230	\$1,931,428,380	87.40 %	12.60 %
Athens	\$843,768,890	\$366,357,570	\$1,210,126,460	69.73 %	30.27 %
Auglaize	\$894,079,780	\$97,283,140	\$991,362,920	90.19 %	9.81 %
Belmont	\$981,334,830	\$179,613,620	\$1,160,948,450	84.53 %	15.47 %
Brown	\$688,638,090	\$69,756,220	\$758,394,310	90.80 %	9.20 %
Butler	\$7,064,447,370	\$1,813,258,610	\$8,877,705,980	79.58 %	20.42 %
Carroll	\$519,302,980	\$31,346,630	\$550,649,610	94.31 %	5.69 %
Champaign	\$704,481,560	\$61,896,930	\$766,378,490	91.92 %	8.08 %
Clark	\$2,215,060,020	\$401,559,280	\$2,616,619,300	84.65 %	15.35 %
Clermont	\$3,769,786,380	\$474,220,420	\$4,244,006,800	88.83 %	11.17 %
Clinton	\$776,570,220	\$98,876,930	\$875,447,150	88.71 %	11.29 %
Columbiana	\$1,539,469,800	\$231,919,270	\$1,771,389,070	86.91 %	13.09 %
Coshocton	\$579,852,370	\$77,812,140	\$657,664,510	88.17 %	11.83 %
Crawford	\$645,232,700	\$85,249,900	\$730,482,600	88.33 %	11.67 %
Cuyahoga	\$29,069,410,690	\$6,497,451,290	\$35,566,861,980	81.73 %	18.27 %
Darke	\$956,026,550	\$120,223,030	\$1,076,249,580	88.83 %	11.17 %
Defiance	\$679,870,950	\$92,451,320	\$772,322,270	88.03 %	11.97 %
Delaware	\$5,951,027,540	\$1,020,529,910	\$6,971,557,450	85.36 %	14.64 %
Erie	\$2,009,679,640	\$293,164,420	\$2,302,844,060	87.27 %	12.73 %
Fairfield	\$3,085,460,470	\$389,479,920	\$3,474,940,390	88.79 %	11.21 %
Fayette	\$549,928,330	\$93,629,690	\$643,558,020	85.45 %	14.55 %
Franklin	\$25,648,102,510	\$7,859,877,320	\$33,507,979,830	76.54 %	23.46 %
Fulton	\$828,442,380	\$159,185,780	\$987,628,160	83.88 %	16.12 %
Gallia	\$490,938,360	\$98,203,220	\$589,141,580	83.33 %	16.67 %
Geauga	\$2,914,746,630	\$253,860,220	\$3,168,606,850	91.99 %	8.01 %
Greene	\$3,679,957,580	\$825,221,370	\$4,505,178,950	81.68 %	18.32 %
Guernsey	\$543,819,570	\$115,247,560	\$659,067,130	82.51 %	17.49 %
Hamilton	\$17,498,175,130	\$4,940,024,790	\$22,438,199,920	77.98 %	22.02 %
Hancock	\$1,531,300,760	\$194,169,770	\$1,725,470,530	88.75 %	11.25 %
Hardin	\$505,945,550	\$72,736,400	\$578,681,950	87.43 %	12.57 %
Harrison	\$236,897,300	\$31,526,960	\$268,424,260	88.25 %	11.75 %
Henry	\$584,830,510	\$77,414,150	\$662,244,660	88.31 %	11.69 %
Highland	\$663,765,120	\$79,770,730	\$743,535,850	89.27 %	10.73 %
Hocking	\$510,730,920	\$77,619,060	\$588,349,980	86.81 %	13.19 %
Holmes	\$768,665,900	\$48,740,610	\$817,406,510	94.04 %	5.96 %
Huron	\$1,029,139,020	\$115,244,800	\$1,144,383,820	89.93 %	10.07 %
Jackson	\$428,097,690	\$92,835,290	\$520,932,980	82.18 %	17.82 %
Jefferson	\$906,514,842	\$145,991,870	\$1,052,506,712	86.13 %	13.87 %
Knox	\$1,119,913,520	\$208,754,580	\$1,328,668,100	84.29 %	15.71 %
Lake	\$5,979,927,240	\$517,789,860	\$6,497,717,100	92.03 %	7.97 %

<u>County</u>	<u>Assessed Value of Taxable Real Property</u>	<u>Assessed Value of Exempt Real Property</u>	<u>Total Assessed Value of Real Taxable and Exempt Property</u>	<u>Percentage Taxable of Total Real Property</u>	<u>Percentage Exempt of Total Real Property</u>
Lawrence	\$792,150,040	\$141,270,770	\$933,420,810	84.87 %	15.13 %
Licking	\$3,575,227,180	\$526,468,810	\$4,101,695,990	87.16 %	12.84 %
Logan	\$1,042,197,870	\$109,041,410	\$1,151,239,280	90.53 %	9.47 %
Lorain	\$6,418,177,000	\$979,246,100	\$7,397,423,100	86.76 %	13.24 %
Lucas	\$7,707,789,720	\$1,587,895,370	\$9,295,685,090	82.92 %	17.08 %
Madison	\$878,759,360	\$194,019,820	\$1,072,779,180	81.91 %	18.09 %
Mahoning	\$3,750,228,870	\$588,727,930	\$4,338,956,800	86.43 %	13.57 %
Marion	\$951,528,090	\$175,443,990	\$1,126,972,080	84.43 %	15.57 %
Medina	\$4,449,294,380	\$406,163,680	\$4,855,458,060	91.63 %	8.37 %
Meigs	\$282,640,390	\$26,963,780	\$309,604,170	91.29 %	8.71 %
Mercer	\$862,116,480	\$85,423,400	\$947,539,880	90.98 %	9.02 %
Miami	\$2,110,201,610	\$267,393,530	\$2,377,595,140	88.75 %	11.25 %
Monroe	\$208,250,840	\$23,836,170	\$232,087,010	89.73 %	10.27 %
Montgomery	\$9,112,225,340	\$1,947,812,650	\$11,060,037,990	82.39 %	17.61 %
Morgan	\$210,580,160	\$23,556,870	\$234,137,030	89.94 %	10.06 %
Morrow	\$664,279,960	\$48,856,970	\$713,136,930	93.15 %	6.85 %
Muskingum	\$1,487,704,640	\$268,477,230	\$1,756,181,870	84.71 %	15.29 %
Noble	\$201,523,720	\$39,330,130	\$240,853,850	83.67 %	16.33 %
Ottawa	\$1,661,064,820	\$132,053,650	\$1,793,118,470	92.64 %	7.36 %
Paulding	\$323,056,900	\$39,796,350	\$362,853,250	89.03 %	10.97 %
Perry	\$521,151,730	\$67,514,220	\$588,665,950	88.53 %	11.47 %
Pickaway	\$1,067,991,360	\$180,543,740	\$1,248,535,100	85.54 %	14.46 %
Pike	\$339,226,060	\$67,802,600	\$407,028,660	83.34 %	16.66 %
Portage	\$3,241,540,240	\$794,643,110	\$4,036,183,350	80.31 %	19.69 %
Preble	\$764,170,460	\$72,603,150	\$836,773,610	91.32 %	8.68 %
Putnam	\$699,517,700	\$85,286,210	\$784,803,910	89.13 %	10.87 %
Richland	\$1,878,491,010	\$283,123,880	\$2,161,614,890	86.90 %	13.10 %
Ross	\$1,095,044,950	\$237,653,400	\$1,332,698,350	82.17 %	17.83 %
Sandusky	\$1,138,582,180	\$191,691,570	\$1,330,273,750	85.59 %	14.41 %
Scioto	\$874,917,670	\$304,032,510	\$1,178,950,180	74.21 %	25.79 %
Seneca	\$919,923,970	\$123,413,390	\$1,043,337,360	88.17 %	11.83 %
Shelby	\$962,440,280	\$109,497,910	\$1,071,938,190	89.79 %	10.21 %
Stark	\$6,787,727,033	\$1,095,673,980	\$7,883,401,013	86.10 %	13.90 %
Summit	\$11,161,147,500	\$1,610,700,130	\$12,771,847,630	87.39 %	12.61 %
Trumbull	\$3,133,470,470	\$384,309,740	\$3,517,780,210	89.08 %	10.92 %
Tuscarawas	\$1,540,022,780	\$169,586,010	\$1,709,608,790	90.08 %	9.92 %
Union	\$1,287,948,700	\$103,044,650	\$1,390,993,350	92.59 %	7.41 %
Van Wert	\$516,396,610	\$80,842,070	\$597,238,680	86.46 %	13.54 %
Vinton	\$154,872,020	\$27,216,210	\$182,088,230	85.05 %	14.95 %
Warren	\$5,539,927,750	\$940,137,400	\$6,480,065,150	85.49 %	14.51 %
Washington	\$973,762,700	\$160,842,250	\$1,134,604,950	85.82 %	14.18 %
Wayne	\$2,092,466,560	\$389,171,890	\$2,481,638,450	84.32 %	15.68 %
Williams	\$686,782,060	\$126,262,710	\$813,044,770	84.47 %	15.53 %
Wood	\$2,630,213,540	\$606,428,570	\$3,236,642,110	81.26 %	18.74 %
Wyandot	\$409,623,060	\$34,498,650	\$444,121,710	92.23 %	7.77 %

Source: Exempt Real Property abstracts filed by county auditors with the Ohio Department of Taxation.

TAXABLE VALUE OF REAL PROPERTY IMPROVEMENTS EXEMPTED BY TAX ABATEMENTS BY CLASS OF ABATEMENT, BY COUNTY FOR CALENDAR YEAR 2011

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Total	\$103,985,230	\$3,121,066,069	\$4,056,814,881	\$137,779,370	\$1,687,060,750	\$9,106,706,300
Adams	\$0	\$153,860	\$0	\$0	\$61,300	\$215,160
Allen	\$0	\$9,589,120	\$0	\$0	\$14,489,440	\$24,078,560
Ashland	\$0	\$3,505,680	\$20,548,510	\$0	\$1,385,500	\$25,439,690
Ashtabula	\$0	\$15,471,410	\$824,330	\$0	\$6,357,940	\$22,653,680
Athens	\$0	\$807,640	\$6,179,850	\$1,760,090	\$1,865,650	\$10,613,230
Auglaize	\$5,500	\$2,834,330	\$0	\$0	\$3,039,760	\$5,879,590
Belmont	\$0	\$0	\$0	\$0	\$54,380	\$54,380
Brown	\$0	\$0	\$0	\$0	\$1,612,380	\$1,612,380
Butler	\$2,900	\$1,597,030	\$603,980,120	\$37,630	\$105,432,980	\$711,050,660
Carroll	\$273,620	\$0	\$0	\$0	\$70,220	\$343,840
Champaign	\$0	\$4,159,590	\$436,300	\$0	\$411,570	\$5,007,460
Clark	\$393,830	\$4,393,640	\$945,850	\$112,710	\$4,005,720	\$9,851,750
Clermont	\$0	\$2,593,710	\$189,410	\$0	\$177,420,860	\$180,203,980
Clinton	\$0	\$10,470,060	\$450,250	\$0	\$0	\$10,920,310
Columbiana	\$15,424,500	\$0	\$0	\$0	\$3,959,720	\$19,384,220
Coshocton	\$0	\$0	\$0	\$0	\$0	\$0
Crawford	\$0	\$393,090	\$0	\$0	\$2,355,550	\$2,748,640
Cuyahoga	\$14,542,100	\$533,841,910	\$273,347,280	\$0	\$56,787,290	\$878,518,580
Darke	\$0	\$1,905,810	\$7,821,840	\$0	\$6,108,760	\$15,836,410
Defiance	\$5,950,890	\$5,698,740	\$0	\$0	\$2,137,010	\$13,786,640
Delaware	\$1,333,140	\$420,339,410	\$39,678,700	\$0	\$22,753,920	\$484,105,170
Erie	\$0	\$213,410	\$0	\$3,280,300	\$52,411,420	\$55,905,130
Fairfield	\$0	\$12,907,220	\$2,786,550	\$14,890	\$57,685,430	\$73,394,090
Fayette	\$0	\$10,122,220	\$0	\$0	\$23,008,050	\$33,130,270
Franklin	\$0	\$735,858,610	\$1,368,977,170	\$0	\$100,960,930	\$2,205,796,710
Fulton	\$0	\$38,451,460	\$0	\$0	\$1,031,940	\$39,483,400
Gallia	\$0	\$3,833,010	\$0	\$0	\$2,899,040	\$6,732,050
Geauga	\$0	\$13,707,480	\$0	\$0	\$7,140	\$13,714,620
Greene	\$0	\$4,367,590	\$0	\$0	\$14,932,290	\$19,299,880
Guernsey	\$0	\$13,023,800	\$0	\$0	\$141,210	\$13,165,010
Hamilton	\$142,640	\$419,826,130	\$1,301,763,510	\$39,661,340	\$65,489,300	\$1,826,882,920
Hancock	\$0	\$321,990	\$9,914,940	\$0	\$6,132,600	\$16,369,530
Hardin	\$0	\$0	\$0	\$0	\$1,389,230	\$1,389,230
Harrison	\$235,480	\$0	\$0	\$0	\$241,920	\$477,400
Henry	\$0	\$2,648,190	\$0	\$0	\$9,466,390	\$12,114,580
Highland	\$0	\$6,975,030	\$510,240	\$0	\$0	\$7,485,270
Hocking	\$0	\$1,017,390	\$0	\$0	\$2,176,370	\$3,193,760
Holmes	\$0	\$6,800	\$0	\$0	\$699,020	\$705,820
Huron	\$0	\$4,017,630	\$1,483,350	\$0	\$3,790,250	\$9,291,230
Jackson	\$1,714,760	\$1,990,430	\$478,100	\$0	\$2,623,190	\$6,806,480
Jefferson	\$0	\$7,503,410	\$0	\$0	\$0	\$7,503,410
Knox	\$0	\$231,360	\$29,477,730	\$0	\$4,305,670	\$34,014,760
Lake	\$1,662,300	\$16,623,200	\$39,543,810	\$1,305,760	\$948,210	\$60,083,280
Lawrence	\$0	\$3,798,530	\$0	\$0	\$0	\$3,798,530
Licking	\$6,532,240	\$56,306,750	\$248,780	\$145,160	\$20,533,910	\$83,766,840
Logan	\$0	\$13,237,590	\$2,246,060	\$0	\$0	\$15,483,650
Lorain	\$0	\$45,426,210	\$3,850	\$77,977,760	\$7,922,450	\$131,330,270

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Lucas		\$98,373,330	\$0	\$0	\$212,988,560	\$311,361,890
Madison	\$0	\$44,108,730	\$0	\$0	\$33,649,810	\$77,758,540
Mahoning	\$0	\$21,938,410	\$0	\$809,660	\$31,913,320	\$54,661,390
Marion	\$0	\$4,612,300	\$970,390	\$0	\$10,854,970	\$16,437,660
Medina	\$0	\$60,112,080	\$13,399,360	\$0	\$0	\$73,511,440
Meigs	\$0	\$0	\$0	\$0	\$0	\$0
Mercer	\$0	\$6,966,170	\$0	\$0	\$1,327,110	\$8,293,280
Miami	\$0	\$41,875,450	\$11,617,170	\$10,663,590	\$0	\$64,156,210
Monroe	\$0	\$0	\$0	\$0	\$189,000	\$189,000
Montgomery	\$0	\$112,045,010	\$101,406,170	\$0	\$31,099,330	\$244,550,510
Morgan	\$0	\$0	\$0	\$0	\$140,990	\$140,990
Morrow	\$0	\$2,284,590	\$0	\$0	\$0	\$2,284,590
Muskingum	\$42,719,610	\$0	\$0	\$0	\$0	\$42,719,610
Noble	\$0	\$0	\$0	\$0	\$0	\$0
Ottawa	\$0	\$261,790	\$288,400	\$0	\$4,171,500	\$4,721,690
Paulding	\$0	\$4,479,650	\$660,610	\$0	\$1,900,760	\$7,041,020
Perry	\$0	\$42,000	\$0	\$0	\$571,150	\$613,150
Pickaway	\$0	\$3,917,730	\$3,934,280	\$0	\$9,864,840	\$17,716,850
Pike	\$0	\$123,010	\$0	\$0	\$373,050	\$496,060
Portage	\$0	\$14,143,280	\$26,016,380	\$0	\$25,321,130	\$65,480,790
Preble	\$0	\$0	\$0	\$0	\$3,633,240	\$3,633,240
Putnam	\$0	\$5,071,510	\$0	\$0	\$12,403,680	\$17,475,190
Richland	\$2,891,600	\$4,929,120	\$11,325,530	\$748,550	\$4,579,440	\$24,474,240
Ross	\$0	\$533,930	\$0	\$0	\$3,784,910	\$4,318,840
Sandusky	\$0	\$10,554,580	\$0	\$0	\$23,600,600	\$34,155,180
Scioto	\$0	\$10,832,550	\$0	\$0	\$5,161,390	\$15,993,940
Seneca	\$0	\$7,490,850	\$1,690,780	\$0	\$1,479,340	\$10,660,970
Shelby	\$0	\$5,177,800	\$2,500,760	\$0	\$5,600,120	\$13,278,680
Stark	\$0	\$33,686,219	\$29,242,891	\$0	\$2,645,330	\$65,574,440
Summit	\$0	\$34,717,640	\$81,542,860	\$1,261,930	\$992,390	\$118,514,820
Trumbull	\$0	\$0	\$15,691,000	\$0	\$0	\$15,691,000
Tuscarawas	\$0	\$26,380	\$0	\$0	\$5,602,160	\$5,628,540
Union	\$0	\$126,950	\$0	\$0	\$1,545,690	\$1,672,640
Van Wert	\$0	\$1,529,030	\$5,631,110	\$0	\$11,281,500	\$18,441,640
Vinton	\$0	\$0	\$0	\$0	\$0	\$0
Warren	\$0	\$108,745,890	\$0	\$0	\$368,106,660	\$476,852,550
Washington	\$5,430	\$0	\$4,947,280	\$0	\$5,085,210	\$10,037,920
Wayne	\$10,154,690	\$1,595,770	\$3,432,470	\$0	\$10,470	\$15,193,400
Williams	\$0	\$7,962,680	\$0	\$0	\$12,447,820	\$20,410,500
Wood	\$0	\$41,293,670	\$30,680,910	\$0	\$65,629,370	\$137,603,950
Wyandot	\$0	\$1,337,500	\$0	\$0	\$0	\$1,337,500

* Includes several programs, the largest of which is enterprise zone abatements.
SOURCE: Compiled from exempt real property abstracts filed by county auditors.