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**TANGIBLE PERSONAL PROPERTY TAX:**  
*Tax Replacement Payments, Fiscal Year 2012*

Ohio's tangible personal property (TPP) tax was phased out between 2006 and 2010 as part of the tax changes contained in Am. Sub. HB 66, the two-year state budget bill for Fiscal Years 2006-2007. The phase-out was accomplished by lowering the assessment percentage for all tangible personal property, including inventories.

Schools and local governments are reimbursed for the loss of tax revenue due to the elimination of the tax. The commercial activity tax is the primary revenue source for the tax replacement payments although the state General Revenue Fund is used as a funding source if commercial activity tax revenues are insufficient to make the mandated replacement payments. For more details on the phase-out and replacement payments see [http://www.tax.ohio.gov/personal\\_property/phaseout.aspx](http://www.tax.ohio.gov/personal_property/phaseout.aspx).

In 2006, reimbursements were calculated based on each local government's TPP revenue. In 2011, the reimbursement formula was altered so that reimbursement, for the majority of political units and levies, depends on each local government's reliance on the reimbursement.

The amounts displayed are for the November 2011 and May 2012 distributions. The amounts reflect the Local Government Property Tax Replacement Fund distributions (Fund 7081) and the School District Property Tax Replacement Fund (Fund 7047). Fund 7081 is administered by the Ohio Department of Taxation and monies are sent by Taxation to the respective county auditors for the crediting of county, municipal, township, and special district levies only. The Ohio Department of Education administers the School District Property Tax Replacement Fund (Fund 7047).

The figures shown have been compiled from records of Ohio Department of Taxation.

Tangible Personal Property Tax - Tax Replacement Payments, by County, Fiscal Year 2012

<u>County</u>	<u>Tax Replacement Payments</u>	<u>County</u>	<u>Tax Replacement Payments</u>
Adams	\$293,488	Logan	\$7,769,810
Allen	\$18,119,832	Lorain	\$22,294,114
Ashland	\$4,384,940	Lucas	\$53,533,903
Ashtabula	\$11,658,969	Madison	\$3,990,404
Athens	\$1,739,562	Mahoning	\$15,855,563
Auglaize	\$6,353,096	Marion	\$6,020,148
Belmont	\$2,699,171	Medina	\$14,782,159
Brown	\$164,515	Meigs	\$120,289
Butler	\$36,373,220	Mercer	\$1,524,525
Carroll	\$332,929	Miami	\$13,273,351
Champaign	\$3,850,579	Monroe	\$2,599,416
Clark	\$7,974,060	Montgomery	\$63,416,902
Clermont	\$8,630,098	Morgan	\$272,391
Clinton	\$4,030,146	Morrow	\$688,949
Columbiana	\$4,452,137	Muskingum	\$5,800,351
Coshocton	\$2,441,612	Noble	\$338,344
Crawford	\$5,972,933	Ottawa	\$2,596,781
Cuyahoga	\$150,926,712	Paulding	\$630,652
Darke	\$2,335,138	Perry	\$700,339
Defiance	\$3,876,097	Pickaway	\$3,638,343
Delaware	\$7,868,574	Pike	\$4,897,619
Erie	\$14,983,488	Portage	\$15,334,317
Fairfield	\$4,810,512	Preble	\$2,624,375
Fayette	\$1,890,713	Putnam	\$2,172,923
Franklin	\$139,313,066	Richland	\$17,324,964
Fulton	\$6,886,366	Ross	\$7,623,366
Gallia	\$868,738	Sandusky	\$6,927,549
Geauga	\$10,025,871	Scioto	\$2,497,576
Greene	\$6,525,250	Seneca	\$5,836,740
Guernsey	\$3,310,757	Shelby	\$12,783,163
Hamilton	\$114,202,531	Stark	\$39,445,085
Hancock	\$12,182,282	Summit	\$61,402,066
Hardin	\$1,681,911	Trumbull	\$24,159,309
Harrison	\$652,376	Tuscarawas	\$9,043,945
Henry	\$5,189,415	Union	\$16,983,008
Highland	\$784,886	Van Wert	\$1,858,789
Hocking	\$604,557	Vinton	\$263,026
Holmes	\$2,282,874	Warren	\$25,196,104
Huron	\$5,813,663	Washington	\$9,195,597
Jackson	\$1,238,499	Wayne	\$14,834,433
Jefferson	\$4,500,258	Williams	\$5,867,794
Knox	\$3,938,834	Wood	\$17,526,907
Lake	\$28,355,647	Wyandot	\$2,382,435
Lawrence	\$361,506		
Licking	\$9,022,990	Grand	\$1,189,932,623

(1) Consists of payments made to school districts and local governments. School district payments reflect both "direct" replacement payments and "indirect" replacements made to schools through a reduction in the school foundation charge-off. Figures reflect payments made in November 2011 and May 2012.