



Table PD-23
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REAL ESTATE AND PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAXES: Gross Taxes Levied, Taxes Charged, and Value of Property, by Class of Property and County, Calendar Year 2012 (2013 Collection)

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2012 (2013 collection) were \$15.6 billion on a total assessed value of \$236.2 billion, as reported on abstracts filed by the county auditors. This compares to \$21.4 billion in gross taxes levied (i.e., before tax reduction factors) on the same property.

Percentage tax reductions required by Section 319.301 of the Ohio Revised Code were applied to the gross amount of taxes levied to obtain the net amount of taxes charged.

Separate percentage reductions are applied to two classes of real property; Class I Real Property is the combined value of residential and agricultural property while Class II Real Property is the combined value of commercial, industrial, mineral, and public utility property. The tax reduction factors are calculated to eliminate the effect of increases in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on voted levies. These tax reductions do not apply to public utility tangible personal property taxes.

Real property taxes charged (not real property gross taxes *levied*) represent tax revenues to be received by local governments. The "taxes charged" figure is prior to any reduction of real estate taxes resulting from the non-business credit (formerly the 10 percent rollback for all real property not intended primarily for use in a business activity), owner-occupancy credit (formerly the 2.5 percent rollback for residential real property), or homestead exemption. These reductions are reimbursed to local governments from the State General Revenue Fund (net of fees deducted to pay for the state's administration of local property taxes).

For calendar year 2012, Cuyahoga County maintained the highest total values and taxes (levied and charged). Vinton County had the lowest total values and taxes (levied and charged).

With respect to changes in value, Belmont County had the largest dollar increase in total value from tax year 2011 to 2012 at \$84.2 million (7.7 percent); the majority of this increase was concentrated within the Class I real property classification. Though Cuyahoga County continued to have the most property value in the state, it experienced the largest dollar decrease in total value, a loss of \$2.2 billion (-7.4 percent).

In terms of changes in taxes, Franklin County had the largest dollar increase in total taxes levied from tax year 2011 to 2012, at \$38.5 million (1.3 percent) and the largest dollar increase in total taxes charged at \$61.0 million (3.0 percent). Relative to its drop in value, Cuyahoga County had the largest dollar decrease in total taxes levied from tax year 2011 to 2012, at -\$130.6 million (-3.8 percent) yet Lucas County had the largest dollar decrease in total taxes charged, at -\$11.9 million (-2.1 percent).

The figures were taken from abstracts filed by the county auditors with the Ohio Department of Taxation.

REAL ESTATE AND PUBLIC UTILITY PROPERTY TAXES:

**GROSS TAXES LEVIED, TAXES CHARGED, AND VALUE OF PROPERTY, BY CLASS OF PROPERTY AND COUNTY,
 CALENDAR YEAR 2012 (2013 COLLECTION)**

(figures in thousands)

Counties	Real Property										
	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)
Total	\$174,973,817	\$15,853,157	\$11,084,164	\$50,282,937	\$4,731,209	\$3,677,253	\$10,940,261	\$862,109	\$236,197,014	\$21,446,476	\$15,623,527
Adams	\$285,832	\$14,706	\$12,193	\$98,265	\$4,765	\$4,413	\$224,784	\$10,149	\$608,880	\$29,620	\$26,755
Allen	\$1,292,291	\$77,276	\$64,226	\$438,584	\$26,803	\$23,210	\$94,713	\$5,727	\$1,825,588	\$109,806	\$93,163
Ashland	\$757,806	\$56,688	\$36,657	\$140,780	\$11,204	\$8,124	\$65,466	\$4,634	\$964,052	\$72,527	\$49,415
Ashtabula	\$1,354,605	\$101,248	\$68,994	\$318,267	\$24,175	\$18,001	\$91,286	\$6,845	\$1,764,157	\$132,268	\$93,840
Athens	\$662,155	\$52,065	\$35,698	\$188,831	\$15,940	\$10,616	\$88,326	\$6,460	\$939,313	\$74,464	\$52,774
Auglaize	\$749,991	\$47,012	\$33,013	\$148,642	\$9,289	\$7,789	\$23,493	\$1,453	\$922,126	\$57,754	\$42,256
Belmont	\$821,793	\$52,781	\$35,662	\$238,441	\$15,136	\$11,687	\$119,356	\$7,665	\$1,179,590	\$75,582	\$55,014
Brown	\$608,620	\$31,223	\$24,623	\$66,050	\$3,353	\$2,848	\$36,543	\$1,921	\$711,213	\$36,497	\$29,393
Butler	\$5,496,567	\$441,029	\$318,676	\$1,537,828	\$124,926	\$99,023	\$424,259	\$31,526	\$7,458,654	\$597,481	\$449,225
Carroll	\$463,407	\$25,531	\$18,924	\$65,204	\$3,646	\$2,845	\$52,907	\$2,771	\$581,518	\$31,948	\$24,540
Champaign	\$614,679	\$40,566	\$28,562	\$91,665	\$6,953	\$5,315	\$29,839	\$2,060	\$736,182	\$49,579	\$35,937
Clark	\$1,707,531	\$127,740	\$98,950	\$471,004	\$35,627	\$28,931	\$74,798	\$5,726	\$2,253,334	\$169,093	\$133,607
Clermont	\$3,093,023	\$277,094	\$185,472	\$682,175	\$60,502	\$45,989	\$317,555	\$22,306	\$4,092,754	\$359,903	\$253,768
Clinton	\$617,237	\$32,664	\$26,906	\$147,493	\$7,760	\$7,459	\$70,487	\$3,579	\$835,217	\$44,003	\$37,944
Columbiana	\$1,299,465	\$76,069	\$57,759	\$244,891	\$14,949	\$11,598	\$94,249	\$5,469	\$1,638,604	\$96,486	\$74,826
Coshocton	\$468,256	\$28,650	\$20,391	\$126,707	\$8,099	\$5,923	\$140,795	\$7,330	\$735,758	\$44,079	\$33,644
Crawford	\$511,980	\$40,064	\$26,945	\$94,421	\$7,502	\$6,026	\$62,162	\$2,028	\$632,564	\$49,594	\$34,999
Cuyahoga	\$18,491,769	\$2,287,720	\$1,567,876	\$8,310,547	\$958,134	\$733,334	\$758,430	\$87,317	\$27,560,747	\$3,333,171	\$2,388,527
Darke	\$835,325	\$44,887	\$34,005	\$123,595	\$6,999	\$5,863	\$48,850	\$2,548	\$1,007,770	\$54,434	\$42,416
Defiance	\$572,242	\$35,292	\$26,440	\$112,565	\$7,105	\$5,781	\$73,731	\$4,615	\$758,538	\$47,013	\$36,836
Delaware	\$5,295,390	\$476,940	\$355,550	\$698,418	\$64,419	\$47,755	\$152,783	\$13,521	\$6,146,590	\$554,880	\$416,827
Erie	\$1,483,043	\$127,939	\$74,678	\$418,092	\$37,008	\$25,858	\$59,901	\$5,211	\$1,961,036	\$170,158	\$105,747
Fairfield	\$2,611,590	\$228,823	\$139,039	\$491,286	\$44,628	\$25,196	\$186,570	\$13,996	\$3,289,446	\$287,447	\$178,231
Fayette	\$455,639	\$25,548	\$20,846	\$137,547	\$7,884	\$6,306	\$91,211	\$4,774	\$684,397	\$38,206	\$31,926
Franklin	\$17,833,617	\$2,021,751	\$1,391,932	\$7,603,114	\$822,222	\$645,894	\$687,307	\$75,782	\$26,124,038	\$2,919,756	\$2,113,608
Fulton	\$690,530	\$52,742	\$37,199	\$144,158	\$10,959	\$9,376	\$39,745	\$3,004	\$874,433	\$66,705	\$49,578
Gallia	\$367,310	\$17,475	\$14,835	\$124,046	\$5,792	\$5,059	\$218,817	\$9,097	\$710,173	\$32,363	\$28,991
Geauga	\$2,578,261	\$267,310	\$155,627	\$336,460	\$34,650	\$22,078	\$74,188	\$7,368	\$2,988,909	\$309,327	\$185,073
Greene	\$2,975,935	\$250,725	\$190,865	\$756,055	\$64,194	\$50,980	\$116,787	\$9,459	\$3,848,776	\$324,378	\$251,304

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)
Guernsey	\$453,428	\$27,131	\$22,317	\$110,156	\$6,810	\$5,995	\$121,483	\$6,758	\$685,068	\$40,700	\$35,070
Hamilton	\$12,717,023	\$1,292,628	\$864,870	\$4,653,583	\$463,625	\$368,300	\$773,602	\$77,652	\$18,144,208	\$1,833,905	\$1,310,821
Hancock	\$1,210,360	\$77,970	\$55,270	\$320,646	\$21,279	\$18,541	\$66,596	\$4,061	\$1,597,602	\$103,310	\$77,872
Hardin	\$446,505	\$27,295	\$19,684	\$60,379	\$3,720	\$2,958	\$25,402	\$1,531	\$532,286	\$32,546	\$24,173
Harrison	\$206,928	\$12,682	\$8,677	\$38,813	\$2,392	\$1,940	\$29,992	\$1,837	\$275,734	\$16,911	\$12,455
Henry	\$522,651	\$39,917	\$27,169	\$62,714	\$4,923	\$4,424	\$17,952	\$1,329	\$603,317	\$46,169	\$32,923
Highland	\$573,362	\$28,116	\$24,245	\$76,048	\$3,672	\$3,377	\$31,773	\$1,547	\$681,184	\$33,335	\$29,169
Hocking	\$464,577	\$27,164	\$21,298	\$49,992	\$2,895	\$2,362	\$57,664	\$3,395	\$572,233	\$33,454	\$27,055
Holmes	\$641,829	\$35,427	\$28,495	\$135,207	\$7,323	\$6,443	\$34,923	\$2,014	\$811,959	\$44,763	\$36,951
Huron	\$838,906	\$50,611	\$35,082	\$164,207	\$10,410	\$7,735	\$32,805	\$2,005	\$1,035,917	\$63,027	\$44,821
Jackson	\$348,008	\$15,766	\$14,422	\$82,873	\$3,937	\$3,726	\$46,844	\$2,015	\$477,726	\$21,718	\$20,163
Jefferson	\$709,838	\$43,169	\$29,849	\$204,464	\$12,477	\$9,981	\$266,735	\$14,392	\$1,181,037	\$70,038	\$54,222
Knox	\$997,194	\$65,855	\$48,371	\$130,945	\$8,165	\$6,796	\$46,212	\$3,002	\$1,174,352	\$77,022	\$58,170
Lake	\$4,207,292	\$405,656	\$275,452	\$1,184,884	\$112,013	\$84,746	\$335,747	\$29,327	\$5,727,922	\$546,997	\$389,525
Lawrence	\$697,953	\$25,191	\$23,102	\$99,767	\$3,871	\$3,599	\$86,878	\$3,045	\$884,597	\$32,107	\$29,746
Licking	\$2,940,222	\$209,146	\$161,722	\$651,231	\$44,613	\$35,487	\$143,945	\$9,510	\$3,735,399	\$263,269	\$206,719
Logan	\$871,080	\$55,684	\$38,174	\$180,341	\$11,651	\$8,815	\$39,380	\$2,491	\$1,090,801	\$69,826	\$49,480
Lorain	\$4,794,262	\$413,650	\$300,416	\$1,123,303	\$98,930	\$74,388	\$240,232	\$20,972	\$6,157,797	\$533,552	\$395,777
Lucas	\$4,896,533	\$523,378	\$367,124	\$1,889,554	\$197,425	\$158,106	\$239,174	\$23,756	\$7,025,261	\$744,559	\$548,986
Madison	\$759,357	\$51,600	\$38,106	\$125,833	\$8,614	\$7,462	\$34,181	\$2,336	\$919,371	\$62,551	\$47,904
Mahoning	\$2,851,154	\$243,718	\$178,058	\$916,922	\$81,672	\$62,464	\$174,205	\$14,651	\$3,942,280	\$340,041	\$255,174
Marion	\$772,325	\$50,346	\$34,827	\$177,912	\$11,534	\$9,195	\$70,961	\$4,685	\$1,021,198	\$66,566	\$48,707
Medina	\$3,723,344	\$353,938	\$211,345	\$736,203	\$70,382	\$43,248	\$100,035	\$9,348	\$4,559,582	\$433,668	\$263,941
Meigs	\$235,291	\$11,781	\$9,710	\$49,086	\$2,598	\$2,406	\$43,928	\$2,259	\$328,305	\$16,638	\$14,376
Mercer	\$776,620	\$45,399	\$36,691	\$88,974	\$5,212	\$4,767	\$24,151	\$1,414	\$889,745	\$52,026	\$42,872
Miami	\$1,719,727	\$119,370	\$79,477	\$392,511	\$27,141	\$20,256	\$61,065	\$4,259	\$2,173,303	\$150,769	\$103,992
Monroe	\$180,866	\$10,104	\$7,144	\$28,254	\$1,580	\$1,542	\$94,391	\$5,157	\$303,510	\$16,842	\$13,843
Montgomery	\$6,942,968	\$757,715	\$565,143	\$2,055,586	\$221,468	\$186,222	\$344,736	\$36,381	\$9,343,291	\$1,015,564	\$787,745
Morgan	\$206,961	\$11,643	\$8,120	\$27,418	\$1,587	\$1,264	\$65,241	\$3,842	\$299,620	\$17,071	\$13,226
Morrow	\$613,856	\$34,318	\$27,269	\$49,926	\$2,982	\$2,500	\$24,459	\$1,384	\$688,240	\$38,684	\$31,153
Muskingum	\$1,081,718	\$71,440	\$50,880	\$342,170	\$23,174	\$16,368	\$195,959	\$12,181	\$1,619,848	\$106,794	\$79,428
Noble	\$181,050	\$8,911	\$6,649	\$21,428	\$1,066	\$877	\$70,702	\$3,441	\$273,179	\$13,418	\$10,967
Ottawa	\$1,332,065	\$92,667	\$54,179	\$245,954	\$16,294	\$10,659	\$133,317	\$7,461	\$1,711,336	\$116,423	\$72,300
Paulding	\$290,239	\$17,582	\$13,809	\$33,858	\$2,207	\$1,872	\$28,693	\$1,654	\$352,790	\$21,443	\$17,335
Perry	\$467,690	\$29,820	\$20,620	\$50,338	\$3,249	\$2,626	\$90,692	\$5,648	\$608,720	\$38,717	\$28,894
Pickaway	\$927,220	\$56,357	\$43,143	\$140,987	\$9,047	\$7,870	\$160,637	\$9,335	\$1,228,843	\$74,740	\$60,348
Pike	\$291,879	\$17,670	\$12,562	\$38,966	\$2,532	\$2,299	\$43,144	\$2,405	\$373,989	\$22,607	\$17,266
Portage	\$2,498,438	\$234,545	\$141,603	\$611,893	\$60,065	\$37,982	\$89,259	\$8,232	\$3,199,590	\$302,842	\$187,816
Preble	\$676,019	\$38,386	\$29,887	\$82,018	\$4,900	\$4,105	\$37,965	\$2,167	\$796,001	\$45,453	\$36,159
Putnam	\$642,048	\$32,063	\$25,426	\$62,228	\$3,058	\$2,761	\$29,001	\$1,450	\$733,277	\$36,572	\$29,637
Richland	\$1,504,046	\$119,575	\$82,196	\$345,167	\$27,695	\$23,656	\$99,641	\$8,015	\$1,948,854	\$155,285	\$113,867
Ross	\$910,374	\$56,065	\$41,650	\$191,700	\$12,711	\$10,075	\$62,252	\$3,900	\$1,164,326	\$72,677	\$55,626

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)
Sandusky	\$879,293	\$55,912	\$41,602	\$192,973	\$11,565	\$9,704	\$53,248	\$3,289	\$1,125,514	\$70,766	\$54,595
Scioto	\$719,451	\$42,964	\$33,165	\$157,314	\$10,116	\$8,264	\$82,190	\$4,879	\$958,954	\$57,959	\$46,308
Seneca	\$789,701	\$52,751	\$35,357	\$133,387	\$9,337	\$8,116	\$54,798	\$3,724	\$977,886	\$65,812	\$47,197
Shelby	\$766,758	\$47,351	\$34,671	\$194,408	\$12,168	\$9,789	\$33,960	\$2,078	\$995,127	\$61,597	\$46,538
Stark	\$4,831,042	\$412,859	\$290,916	\$1,256,133	\$105,254	\$83,324	\$292,400	\$24,243	\$6,379,575	\$542,356	\$398,483
Summit	\$8,718,210	\$830,957	\$603,267	\$2,413,857	\$228,101	\$184,102	\$285,631	\$27,487	\$11,417,698	\$1,086,546	\$814,856
Trumbull	\$2,491,889	\$193,614	\$151,265	\$622,686	\$47,758	\$40,493	\$126,678	\$10,092	\$3,241,253	\$251,465	\$201,851
Tuscarawas	\$1,246,228	\$84,268	\$57,839	\$295,843	\$20,416	\$15,545	\$82,675	\$5,322	\$1,624,745	\$110,006	\$78,705
Union	\$1,038,425	\$83,816	\$61,420	\$251,243	\$20,185	\$16,959	\$58,233	\$4,499	\$1,347,901	\$108,500	\$82,878
Van Wert	\$462,955	\$31,085	\$20,114	\$52,577	\$3,658	\$3,358	\$21,763	\$1,450	\$537,295	\$36,192	\$24,922
Vinton	\$147,193	\$6,635	\$6,190	\$13,567	\$652	\$630	\$32,965	\$1,441	\$193,724	\$8,729	\$8,262
Warren	\$4,435,961	\$401,455	\$281,999	\$841,268	\$76,856	\$52,350	\$278,706	\$23,627	\$5,555,934	\$501,938	\$357,977
Washington	\$748,135	\$43,877	\$32,235	\$223,912	\$13,515	\$10,527	\$137,566	\$7,936	\$1,109,614	\$65,327	\$50,698
Wayne	\$1,706,677	\$134,952	\$90,710	\$397,061	\$34,838	\$27,210	\$81,771	\$6,331	\$2,185,508	\$176,121	\$124,250
Williams	\$533,155	\$38,969	\$26,117	\$122,265	\$9,042	\$6,727	\$22,062	\$1,584	\$677,482	\$49,595	\$34,428
Wood	\$1,983,337	\$171,239	\$118,086	\$668,733	\$59,247	\$44,544	\$81,493	\$6,750	\$2,733,562	\$237,236	\$169,381
Wyandot	\$356,314	\$19,442	\$12,432	\$56,140	\$2,976	\$2,139	\$14,832	\$792	\$427,285	\$23,211	\$15,364

(a) Represents taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for real property not used in business, 2.5% rollback for residential real property and homestead exemption deduction have not been subtracted from this figure because they are reimbursed to local governments from the State General Revenue Fund (except for reductions to the 10% rollback to defray the state's expenses in administering local property taxes).

Note: Figures may not add to totals due to rounding.

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