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Table PD-30  
No. 46 (2013)  
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**REAL ESTATE AND PUBLIC UTILITY PERSONAL PROPERTY TAXES:**

*Assessed Value and Taxes Levied for Taxes Payable in Calendar year 2011, by County*

Table PD-30 shows total assessed value of, and taxes levied on, real, and public utility personal property for taxes payable in calendar year 2011. Taxes for real and public utility personal property were levied in tax year 2010, but payable in calendar year 2011. Special assessments were also levied in tax year 2010 and payable in calendar year 2011.

The total value of real property was almost \$238.2 billion compared to \$9.8 billion for public utility personal property. Total statewide taxes levied were \$15.2 billion on a total assessed value of almost \$248.0 billion. Total real property taxes were approximately \$15.0 billion, while public utility personal property totaled \$747.2 million. Special assessments totaled \$616.8 million.

Real property taxes shown in the table are after application of "tax reduction factors" and are prior to subtracting the 10 percent property tax rollback for all real property not intended primarily for use in a business activity, the 2.5 percent rollback for residential real property, and the homestead exemption deduction.

Among all Ohio counties, Cuyahoga County had the highest total property value at \$29.8 billion, of which real property accounted for \$29.1 billion. It also had the highest amount of total taxes charged at \$2.4 billion, of which real property accounted for \$2.3 billion.

Vinton County had the lowest total property value at \$189.3 million, of which real property accounted for \$157.2 million as well as lowest total taxes charged at \$8.2 million, of which real property accounted for \$6.7 million.

Franklin County led all Ohio counties in the amount of special assessments levied, with \$113.9 million. The lowest value of special assessments were levied by Jackson County with \$3,623.

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

**REAL ESTATE AND PUBLIC UTILITY PROPERTY, ASSESSED VALUE AND TAXES CHARGED/LEVIED  
 INCLUDING SPECIAL ASSESSMENTS FOR TAXES PAYABLE IN CALENDAR YEAR 2011 (a), BY COUNTY**

| <b>County</b> | <b>VALUE OF PROPERTY</b>            |   |                             | <b>TAXES CHARGED/LEVIED</b>             |   |                             | <b>Special Assessments<br/>(in 000's)</b> |
|---------------|-------------------------------------|---|-----------------------------|---|---|-----------------------------|---|
|               | <b>Real Property<br/>(in 000's)</b> | <b>Public Utility</b>                   |                             | <b>Real Property<br/>(in 000's) (b)</b> | <b>Public Utility</b>                   |                             |   |
|               |                                     | <b>Personal Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> |   | <b>Personal Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> |   |
| Total         | \$238,182,210                       | \$9,773,963                             | \$247,956,172               | \$14,494,608                            | \$747,249                               | \$15,241,857                | \$616,770                                 |
| Adams         | \$389,404                           | \$218,533                               | \$607,937                   | \$16,749                                | \$9,752                                 | \$26,501                    | \$27                                      |
| Allen         | \$1,774,533                         | \$84,728                                | \$1,859,261                 | \$84,566                                | \$4,853                                 | \$89,419                    | \$5,864                                   |
| Ashland       | \$939,144                           | \$58,972                                | \$998,116                   | \$43,233                                | \$4,109                                 | \$47,342                    | \$644                                     |
| Ashtabula     | \$1,790,523                         | \$87,490                                | \$1,878,012                 | \$89,458                                | \$6,646                                 | \$96,103                    | \$2,385                                   |
| Athens        | \$845,159                           | \$85,592                                | \$930,751                   | \$45,397                                | \$6,282                                 | \$51,679                    | \$1,051                                   |
| Auglaize      | \$870,956                           | \$18,202                                | \$889,158                   | \$39,734                                | \$1,127                                 | \$40,861                    | \$1,070                                   |
| Belmont       | \$962,327                           | \$122,370                               | \$1,084,696                 | \$41,993                                | \$7,697                                 | \$49,691                    | \$341                                     |
| Brown         | \$686,868                           | \$33,789                                | \$720,656                   | \$27,616                                | \$1,783                                 | \$29,399                    | \$633                                     |
| Butler        | \$7,434,699                         | \$299,468                               | \$7,734,168                 | \$414,234                               | \$21,690                                | \$435,924                   | \$48,792                                  |
| Carroll       | \$516,193                           | \$44,833                                | \$561,026                   | \$20,519                                | \$2,295                                 | \$22,814                    | \$371                                     |
| Champaign     | \$700,889                           | \$24,425                                | \$725,313                   | \$33,313                                | \$1,658                                 | \$34,971                    | \$95                                      |
| Clark         | \$2,234,091                         | \$70,964                                | \$2,305,055                 | \$125,004                               | \$5,471                                 | \$130,475                   | \$934                                     |
| Clermont      | \$4,181,639                         | \$300,398                               | \$4,482,036                 | \$236,237                               | \$20,862                                | \$257,099                   | \$11,239                                  |
| Clinton       | \$769,302                           | \$60,080                                | \$829,381                   | \$34,715                                | \$3,078                                 | \$37,794                    | \$433                                     |
| Columbiana    | \$1,549,031                         | \$83,320                                | \$1,632,352                 | \$67,424                                | \$4,742                                 | \$72,166                    | \$869                                     |
| Coshocton     | \$582,308                           | \$137,352                               | \$719,659                   | \$25,174                                | \$6,980                                 | \$32,154                    | \$398                                     |
| Crawford      | \$647,625                           | \$23,102                                | \$670,728                   | \$34,360                                | \$1,798                                 | \$36,158                    | \$178                                     |
| Cuyahoga      | \$29,144,982                        | \$673,171                               | \$29,818,153                | \$2,280,984                             | \$72,581                                | \$2,353,565                 | \$85,968                                  |
| Darke         | \$935,089                           | \$42,721                                | \$977,810                   | \$37,946                                | \$2,193                                 | \$40,139                    | \$934                                     |
| Defiance      | \$662,471                           | \$52,423                                | \$714,894                   | \$30,772                                | \$3,305                                 | \$34,077                    | \$837                                     |
| Delaware      | \$6,224,808                         | \$144,567                               | \$6,369,375                 | \$379,106                               | \$12,124                                | \$391,229                   | \$21,388                                  |
| Erie          | \$2,013,727                         | \$52,907                                | \$2,066,633                 | \$99,006                                | \$4,507                                 | \$103,513                   | \$3,906                                   |
| Fairfield     | \$3,075,108                         | \$170,466                               | \$3,245,575                 | \$152,610                               | \$12,454                                | \$165,065                   | \$4,113                                   |
| Fayette       | \$552,330                           | \$80,492                                | \$632,823                   | \$25,808                                | \$4,447                                 | \$30,255                    | \$1,310                                   |
| Franklin      | \$27,338,074                        | \$646,261                               | \$27,984,335                | \$2,004,567                             | \$68,817                                | \$2,073,384                 | \$113,888                                 |
| Fulton        | \$851,143                           | \$37,841                                | \$888,984                   | \$44,013                                | \$2,726                                 | \$46,740                    | \$1,283                                   |
| Gallia        | \$466,648                           | \$228,622                               | \$695,270                   | \$18,958                                | \$9,482                                 | \$28,440                    | \$72                                      |
| Geauga        | \$3,027,981                         | \$65,637                                | \$3,093,618                 | \$177,154                               | \$6,479                                 | \$183,633                   | \$1,915                                   |

| <b>County</b> | <b>VALUE OF PROPERTY</b>            |  |                             | <b>TAXES CHARGED/LEVIED</b>                 |  |                             |   |
|---------------|-------------------------------------|--|-----------------------------|---|--|-----------------------------|---|
|               | <b>Real Property<br/>(in 000's)</b> | <b>Public Utility<br/>Personal<br/>Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> | <b>Real<br/>Property<br/>(in 000's) (b)</b> | <b>Public Utility<br/>Personal<br/>Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> | <b>Special<br/>Assessments<br/>(in 000's)</b> |
| Greene        | \$3,828,151                         | \$94,269   | \$3,922,420                 | \$230,045                                   | \$7,420  | \$237,465                   | \$3,387                                       |
| Guernsey      | \$541,887                           | \$106,962  | \$648,850                   | \$26,210                                    | \$5,841  | \$32,051                    | \$658   |
| Hamilton      | \$19,278,313                        | \$614,618  | \$19,892,931                | \$1,225,035                                 | \$59,695   | \$1,284,730                 | \$100,210                                     |
| Hancock       | \$1,521,546                         | \$58,866   | \$1,580,412                 | \$73,068                                    | \$3,618  | \$76,686                    | \$1,182                                       |
| Hardin        | \$443,696                           | \$22,807   | \$466,503                   | \$19,404                                    | \$1,327  | \$20,731                    | \$1,262                                       |
| Harrison      | \$227,592                           | \$26,017   | \$253,609                   | \$9,622                                     | \$1,602  | \$11,224                    | \$106   |
| Henry         | \$527,463                           | \$17,313   | \$544,776                   | \$27,730                                    | \$1,245  | \$28,975                    | \$643   |
| Highland      | \$662,323                           | \$29,714   | \$692,037                   | \$26,598                                    | \$1,408  | \$28,006                    | \$1,106                                       |
| Hocking       | \$506,889                           | \$53,903   | \$560,791                   | \$23,170                                    | \$3,263  | \$26,433                    | \$52  |
| Holmes        | \$762,954                           | \$28,822   | \$791,776                   | \$34,396                                    | \$1,666  | \$36,061                    | \$371   |
| Huron         | \$1,020,623                         | \$28,957   | \$1,049,580                 | \$40,844                                    | \$1,744  | \$42,589                    | \$434   |
| Jackson       | \$428,791                           | \$47,444   | \$476,235                   | \$17,967                                    | \$2,036  | \$20,003                    | \$4   |
| Jefferson     | \$902,705                           | \$249,840  | \$1,152,545                 | \$38,942                                    | \$13,497   | \$52,439                    | \$394   |
| Knox          | \$1,125,147                         | \$39,934   | \$1,165,081                 | \$54,528                                    | \$2,596  | \$57,124                    | \$2,339                                       |
| Lake          | \$6,034,134                         | \$380,706  | \$6,414,839                 | \$360,411                                   | \$31,888   | \$392,299                   | \$11,567                                      |
| Lawrence      | \$793,574                           | \$72,654   | \$866,228                   | \$26,274                                    | \$2,564  | \$28,839                    | \$672   |
| Licking       | \$3,581,691                         | \$129,146  | \$3,710,836                 | \$195,938                                   | \$8,617  | \$204,555                   | \$4,211                                       |
| Logan         | \$1,038,843                         | \$33,172   | \$1,072,015                 | \$45,885                                    | \$2,078  | \$47,963                    | \$521   |
| Lorain        | \$6,409,515                         | \$225,069  | \$6,634,584                 | \$364,793                                   | \$19,055   | \$383,847                   | \$2,968                                       |
| Lucas         | \$7,784,913                         | \$221,493  | \$8,006,406                 | \$525,867                                   | \$20,903   | \$546,771                   | \$34,957                                      |
| Madison       | \$819,708                           | \$30,301   | \$850,009                   | \$42,449                                    | \$2,037  | \$44,486                    | \$1,694                                       |
| Mahoning      | \$3,977,962                         | \$153,706  | \$4,131,668                 | \$234,304                                   | \$12,576   | \$246,880                   | \$3,748                                       |
| Marion        | \$957,783                           | \$66,836   | \$1,024,619                 | \$43,751                                    | \$4,413  | \$48,164                    | \$1,898                                       |
| Medina        | \$4,409,033                         | \$91,176   | \$4,500,210                 | \$234,197                                   | \$8,230  | \$242,428                   | \$3,310                                       |
| Meigs         | \$277,229                           | \$41,262   | \$318,492                   | \$11,176                                    | \$2,038  | \$13,214                    | \$63  |
| Mercer        | \$804,658                           | \$21,045   | \$825,704                   | \$39,199                                    | \$1,231  | \$40,430                    | \$1,743                                       |
| Miami         | \$2,100,719                         | \$56,115   | \$2,156,834                 | \$93,943                                    | \$3,875  | \$97,819                    | \$2,226                                       |
| Monroe        | \$207,346                           | \$85,713   | \$293,059                   | \$8,930                                     | \$4,901  | \$13,831                    | \$15  |
| Montgomery    | \$9,841,534                         | \$302,618  | \$10,144,152                | \$772,183                                   | \$31,039   | \$803,222                   | \$40,347                                      |
| Morgan        | \$209,821                           | \$62,235   | \$272,056                   | \$8,354                                     | \$3,646  | \$12,000                    | \$115   |
| Morrow        | \$652,050                           | \$22,266   | \$674,316                   | \$28,854                                    | \$1,252  | \$30,106                    | \$708   |
| Muskingum     | \$1,455,113                         | \$142,961  | \$1,598,074                 | \$70,066                                    | \$9,369  | \$79,435                    | \$2,664                                       |
| Noble         | \$199,390                           | \$64,661   | \$264,051                   | \$7,424                                     | \$3,166  | \$10,590                    | \$131   |
| Ottawa        | \$1,652,748                         | \$113,060  | \$1,765,809                 | \$64,828                                    | \$6,359  | \$71,186                    | \$2,720                                       |
| Paulding      | \$321,709                           | \$27,667   | \$349,376                   | \$15,818                                    | \$1,616  | \$17,434                    | \$416   |
| Perry         | \$483,798                           | \$83,781   | \$567,579                   | \$21,876                                    | \$5,207  | \$27,084                    | \$56  |
| Pickaway      | \$1,014,488                         | \$119,984  | \$1,134,472                 | \$48,401                                    | \$6,859  | \$55,260                    | \$232   |
| Pike          | \$310,010                           | \$36,623   | \$346,632                   | \$13,994                                    | \$2,062  | \$16,056                    | \$74  |
| Portage       | \$3,239,175                         | \$78,910   | \$3,318,085                 | \$173,690                                   | \$7,067  | \$180,756                   | \$4,341                                       |

| <b>County</b> | <b>VALUE OF PROPERTY</b>            |  |                             | <b>TAXES CHARGED/LEVIED</b>             |  |                             |   |
|---------------|-------------------------------------|--|-----------------------------|---|--|-----------------------------|---|
|               | <b>Real Property<br/>(in 000's)</b> | <b>Public Utility Personal Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> | <b>Real Property<br/>(in 000's) (b)</b> | <b>Public Utility Personal Property<br/>(in 000's)</b> | <b>Total<br/>(in 000's)</b> | <b>Special Assessments<br/>(in 000's)</b> |
| Preble        | \$767,658                           | \$33,939   | \$801,597                   | \$33,619                                | \$1,936  | \$35,555                    | \$2,159                                   |
| Putnam        | \$629,033                           | \$26,488   | \$655,521                   | \$25,866                                | \$1,338  | \$27,204                    | \$545                                     |
| Richland      | \$1,971,434                         | \$90,063   | \$2,061,497                 | \$106,693                               | \$7,196  | \$113,889                   | \$1,761                                   |
| Ross          | \$1,098,438                         | \$57,891   | \$1,156,329                 | \$50,442                                | \$3,617  | \$54,060                    | \$483                                     |
| Sandusky      | \$1,129,496                         | \$43,791   | \$1,173,287                 | \$48,120                                | \$2,560  | \$50,680                    | \$808                                     |
| Scioto        | \$876,215                           | \$76,224   | \$952,439                   | \$41,105                                | \$4,490  | \$45,595                    | \$1,095                                   |
| Seneca        | \$887,128                           | \$50,414   | \$937,542                   | \$39,915                                | \$3,309  | \$43,224                    | \$796                                     |
| Shelby        | \$937,979                           | \$31,876   | \$969,854                   | \$42,836                                | \$1,922  | \$44,758                    | \$716                                     |
| Stark         | \$6,814,368                         | \$259,195  | \$7,073,563                 | \$376,582                               | \$20,534   | \$397,116                   | \$6,908                                   |
| Summit        | \$12,308,912                        | \$232,758  | \$12,541,670                | \$764,016                               | \$21,100   | \$785,117                   | \$33,700                                  |
| Trumbull      | \$3,302,406                         | \$113,701  | \$3,416,107                 | \$189,622                               | \$8,868  | \$198,490                   | \$2,029                                   |
| Tuscarawas    | \$1,536,759                         | \$73,078   | \$1,609,837                 | \$72,458                                | \$4,690  | \$77,148                    | \$1,431                                   |
| Union         | \$1,277,933                         | \$52,499   | \$1,330,432                 | \$74,511                                | \$4,016  | \$78,527                    | \$275                                     |
| Van Wert      | \$457,195                           | \$20,462   | \$477,657                   | \$21,999                                | \$1,372  | \$23,371                    | \$840                                     |
| Vinton        | \$157,172                           | \$32,079   | \$189,252                   | \$6,742                                 | \$1,431  | \$8,173                     | \$54                                      |
| Warren        | \$5,512,786                         | \$248,652  | \$5,761,438                 | \$312,220                               | \$19,838   | \$332,057                   | \$5,037                                   |
| Washington    | \$973,563                           | \$132,919  | \$1,106,482                 | \$39,815                                | \$7,549  | \$47,364                    | \$388                                     |
| Wayne         | \$2,132,196                         | \$60,847   | \$2,193,043                 | \$114,934                               | \$4,722  | \$119,656                   | \$1,748                                   |
| Williams      | \$690,909                           | \$20,061   | \$710,970                   | \$33,043                                | \$1,410  | \$34,454                    | \$1,109                                   |
| Wood          | \$2,791,174                         | \$72,328   | \$2,863,502                 | \$154,856                               | \$5,693  | \$160,549                   | \$10,315                                  |
| Wyandot       | \$407,379                           | \$13,348   | \$420,727                   | \$14,397                                | \$712  | \$15,109                    | \$91                                      |

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2010 tax year, collected in 2011.

(b) Represents net taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for all real property not intended primarily for use in a business activity, 2.5% rollback for residential real property and homestead exemption deduction have not been subtracted from this figure because they are fully reimbursed to local governments from the State General Revenue Fund.

SOURCE: Abstracts filed by county auditors with the Ohio Department of Taxation, Tax Equalization Division.