



# Department of Taxation

*Tax Analysis Division*  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

Table PD-30  
No. 48 (2015)  
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## **REAL ESTATE AND PUBLIC UTILITY PERSONAL PROPERTY TAXES:**

*Assessed Value and Taxes Levied for Taxes Payable in Calendar year 2015, 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 2015. Taxes for real and public utility personal property were levied in tax year 2014, but payable in calendar year 2015. Special assessments were also levied in tax year 2014 and payable in calendar year 2015.

The total assessed value of all property in Ohio was \$243.1 billion; real property accounted for approximately \$230.4 billion of this total while almost \$12.7 billion was the value of public utility personal property. Comparatively, total statewide taxes levied were \$16.5 billion; approximately \$15.5 billion were real property taxes while public utility personal property totaled \$1.0 billion. Special assessments totaled almost \$654.0 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 credit for all real property not intended primarily for use in a business activity, the 2.5 percent credit for residential real property, and the homestead exemption deduction.

Among all Ohio counties, Cuyahoga County had the highest total property value at \$27.6 billion, of which real property accounted for \$26.8 billion. It also had the highest amount of total taxes charged at \$2.5 billion, of which real property accounted for \$2.4 billion.

Vinton County had the lowest total property value at \$267.9 million, of which real property accounted for \$161.8 million as well as lowest total taxes charged at \$11.6 million, of which real property accounted for almost \$7.0 million.

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$128.9 million. The lowest amount of special assessments levied was in Lawrence County; there were none (\$0).

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 INCLUDING SPECIAL ASSESSMENTS FOR TAXES PAYABLE IN  
 CALENDAR YEAR 2015 (a), BY COUNTY**

**VALUE OF PROPERTY**

**TAXES CHARGED**

	Public Utility			Public Utility			Special Assessments
	Real Property	Personal Property	Total	Real Property	Personal Property	Total	
Total	\$ 230,422,584,611	\$ 12,681,245,847	\$ 243,103,830,458	\$ 15,481,360,814	\$ 1,013,193,975	\$ 16,494,554,789	\$ 653,950,641
Adams	\$ 425,498,280	\$ 231,724,800	\$ 657,223,080	\$ 17,864,078	\$ 10,348,064	\$ 28,212,142	\$ 45,280
Allen	\$ 1,736,264,660	\$ 113,322,280	\$ 1,849,586,940	\$ 93,565,665	\$ 7,154,974	\$ 100,720,639	\$ 4,888,405
Ashland	\$ 949,518,650	\$ 71,402,430	\$ 1,020,921,080	\$ 47,160,122	\$ 5,131,273	\$ 52,291,395	\$ 382,517
Ashtabula	\$ 1,719,066,870	\$ 107,950,050	\$ 1,827,016,920	\$ 93,210,918	\$ 8,358,507	\$ 101,569,425	\$ 2,728,346
Athens	\$ 907,314,200	\$ 96,310,410	\$ 1,003,624,610	\$ 50,702,011	\$ 7,254,253	\$ 57,956,264	\$ 1,357,621
Auglaize	\$ 1,035,252,320	\$ 24,522,530	\$ 1,059,774,850	\$ 45,868,088	\$ 1,537,032	\$ 47,405,121	\$ 980,589
Belmont	\$ 1,100,220,120	\$ 120,744,120	\$ 1,220,964,240	\$ 50,473,489	\$ 7,760,096	\$ 58,233,585	\$ 1,039,182
Brown	\$ 679,660,450	\$ 39,820,630	\$ 719,481,080	\$ 27,755,570	\$ 2,086,529	\$ 29,842,099	\$ 602,352
Butler	\$ 6,921,662,290	\$ 449,109,670	\$ 7,370,771,960	\$ 430,550,570	\$ 34,134,440	\$ 464,685,010	\$ 52,662,934
Carroll	\$ 621,074,700	\$ 78,621,600	\$ 699,696,300	\$ 26,783,108	\$ 4,155,958	\$ 30,939,066	\$ 260,433
Champaign	\$ 792,274,960	\$ 29,704,870	\$ 821,979,830	\$ 39,061,584	\$ 2,154,831	\$ 41,216,414	\$ 89,169
Clark	\$ 2,171,249,000	\$ 93,487,700	\$ 2,264,736,700	\$ 132,955,287	\$ 7,349,951	\$ 140,305,238	\$ 820,864
Clermont	\$ 3,910,173,470	\$ 348,600,970	\$ 4,258,774,440	\$ 242,336,773	\$ 24,919,204	\$ 267,255,976	\$ 16,125,446
Clinton	\$ 897,002,590	\$ 67,045,190	\$ 964,047,780	\$ 36,385,336	\$ 3,255,184	\$ 39,640,520	\$ 407,318
Columbiana	\$ 1,551,029,170	\$ 110,869,200	\$ 1,661,898,370	\$ 70,882,274	\$ 6,478,811	\$ 77,361,085	\$ 784,031
Coshocton	\$ 597,575,750	\$ 168,396,230	\$ 765,971,980	\$ 27,540,851	\$ 8,942,037	\$ 36,482,889	\$ 212,451
Crawford	\$ 604,136,810	\$ 28,242,690	\$ 632,379,500	\$ 33,345,220	\$ 2,198,067	\$ 35,543,287	\$ 207,448
Cuyahoga	\$ 26,751,108,670	\$ 895,308,400	\$ 27,646,417,070	\$ 2,425,066,551	\$ 106,508,058	\$ 2,531,574,609	\$ 127,214,958
Darke	\$ 1,185,051,810	\$ 51,906,782	\$ 1,236,958,592	\$ 49,623,937	\$ 2,868,439	\$ 52,492,376	\$ 1,074,222
Defiance	\$ 798,315,950	\$ 99,481,980	\$ 897,797,930	\$ 36,041,403	\$ 6,401,333	\$ 42,442,736	\$ 971,335
Delaware	\$ 6,430,520,500	\$ 174,462,840	\$ 6,604,983,340	\$ 444,875,457	\$ 15,693,062	\$ 460,568,519	\$ 30,371,287
Erie	\$ 1,900,867,450	\$ 70,311,500	\$ 1,971,178,950	\$ 105,484,828	\$ 6,300,502	\$ 111,785,330	\$ 3,831,717
Fairfield	\$ 3,172,419,270	\$ 198,160,230	\$ 3,370,579,500	\$ 171,829,043	\$ 14,829,769	\$ 186,658,813	\$ 4,299,897
Fayette	\$ 594,085,730	\$ 87,031,410	\$ 681,117,140	\$ 27,366,010	\$ 4,468,654	\$ 31,834,665	\$ 1,609,484
Franklin	\$ 25,570,751,100	\$ 787,932,060	\$ 26,358,683,160	\$ 2,089,811,554	\$ 88,015,943	\$ 2,177,827,496	\$ 21,393,025
Fulton	\$ 959,402,020	\$ 45,045,490	\$ 1,004,447,510	\$ 50,499,200	\$ 3,385,299	\$ 53,884,500	\$ 933,413
Gallia	\$ 511,213,520	\$ 290,642,960	\$ 801,856,480	\$ 20,660,947	\$ 12,032,874	\$ 32,693,821	\$ 74,256
Geauga	\$ 2,957,602,920	\$ 88,661,610	\$ 3,046,264,530	\$ 184,628,098	\$ 8,770,649	\$ 193,398,746	\$ 1,998,219
Greene	\$ 3,754,655,740	\$ 114,838,370	\$ 3,869,494,110	\$ 258,815,363	\$ 9,622,273	\$ 268,437,636	\$ 3,151,381
Guernsey	\$ 590,403,430	\$ 123,184,930	\$ 713,588,360	\$ 29,935,258	\$ 6,976,228	\$ 36,911,486	\$ 516,265

**VALUE OF PROPERTY**

**TAXES CHARGED**

	Public Utility			Public Utility			Special
	Real	Personal	Total	Real	Personal	Total	Assessments
	Property	Property		Property	Property		
Hamilton	\$ 17,365,271,750	\$ 899,540,250	\$ 18,264,812,000	\$ 1,263,705,284	\$ 91,789,846	\$ 1,355,495,130	\$ 128,931,641
Hancock	\$ 1,658,068,980	\$ 76,637,570	\$ 1,734,706,550	\$ 76,409,905	\$ 4,755,818	\$ 81,165,723	\$ 1,067,207
Hardin	\$ 661,406,970	\$ 27,003,750	\$ 688,410,720	\$ 27,907,060	\$ 1,621,023	\$ 29,528,083	\$ 1,491,662
Harrison	\$ 312,091,975	\$ 55,030,900	\$ 367,122,875	\$ 14,174,121	\$ 3,452,889	\$ 17,627,010	\$ 677,806
Henry	\$ 731,555,810	\$ 22,072,880	\$ 753,628,690	\$ 38,030,607	\$ 1,668,298	\$ 39,698,905	\$ 529,803
Highland	\$ 654,523,340	\$ 34,547,750	\$ 689,071,090	\$ 27,864,957	\$ 1,682,913	\$ 29,547,869	\$ 1,204,586
Hocking	\$ 513,329,070	\$ 61,129,950	\$ 574,459,020	\$ 23,619,004	\$ 3,568,556	\$ 27,187,560	\$ 34,794
Holmes	\$ 851,218,130	\$ 41,257,370	\$ 892,475,500	\$ 37,473,746	\$ 2,327,259	\$ 39,801,005	\$ 218,658
Huron	\$ 1,004,805,870	\$ 36,336,780	\$ 1,041,142,650	\$ 45,133,481	\$ 2,294,585	\$ 47,428,067	\$ 308,289
Jackson	\$ 466,012,160	\$ 50,019,350	\$ 516,031,510	\$ 19,491,140	\$ 2,154,740	\$ 21,645,880	\$ 5,198
Jefferson	\$ 931,625,854	\$ 298,736,535	\$ 1,230,362,389	\$ 43,374,151	\$ 17,172,555	\$ 60,546,707	\$ 1,203,281
Knox	\$ 1,241,160,980	\$ 53,182,060	\$ 1,294,343,040	\$ 61,583,201	\$ 3,599,138	\$ 65,182,339	\$ 2,131,439
Lake	\$ 5,394,701,670	\$ 344,819,210	\$ 5,739,520,880	\$ 365,535,475	\$ 30,388,229	\$ 395,923,704	\$ 18,606,841
Lawrence	\$ 836,183,430	\$ 195,028,710	\$ 1,031,212,140	\$ 28,474,346	\$ 6,689,687	\$ 35,164,033	\$ -
Licking	\$ 3,690,303,830	\$ 165,124,610	\$ 3,855,428,440	\$ 214,441,349	\$ 11,341,759	\$ 225,783,108	\$ 4,318,302
Logan	\$ 1,106,063,980	\$ 39,111,530	\$ 1,145,175,510	\$ 50,035,836	\$ 2,493,380	\$ 52,529,216	\$ 503,672
Lorain	\$ 5,997,075,310	\$ 249,075,480	\$ 6,246,150,790	\$ 402,909,637	\$ 22,434,916	\$ 425,344,554	\$ 3,269,335
Lucas	\$ 6,778,724,990	\$ 271,302,350	\$ 7,050,027,340	\$ 568,695,309	\$ 28,641,841	\$ 597,337,150	\$ 37,802,459
Madison	\$ 1,077,822,560	\$ 42,934,400	\$ 1,120,756,960	\$ 50,333,465	\$ 2,878,271	\$ 53,211,736	\$ 1,081,530
Mahoning	\$ 3,782,900,000	\$ 219,261,600	\$ 4,002,161,600	\$ 248,210,631	\$ 18,311,528	\$ 266,522,160	\$ 3,806,377
Marion	\$ 1,033,427,682	\$ 77,604,330	\$ 1,111,032,012	\$ 46,554,655	\$ 5,071,444	\$ 51,626,099	\$ 2,436,417
Medina	\$ 4,385,891,700	\$ 117,658,680	\$ 4,503,550,380	\$ 264,313,731	\$ 11,293,347	\$ 275,607,078	\$ 3,157,153
Meigs	\$ 304,931,200	\$ 40,664,400	\$ 345,595,600	\$ 13,008,386	\$ 2,090,107	\$ 15,098,493	\$ 44,038
Mercer	\$ 1,063,651,340	\$ 23,474,380	\$ 1,087,125,720	\$ 47,373,198	\$ 1,350,473	\$ 48,723,672	\$ 1,654,867
Miami	\$ 2,061,140,710	\$ 69,124,250	\$ 2,130,264,960	\$ 103,511,959	\$ 4,926,948	\$ 108,438,908	\$ 4,528,778
Monroe	\$ 251,595,860	\$ 89,838,700	\$ 341,434,560	\$ 9,902,363	\$ 4,721,654	\$ 14,624,017	\$ 12,900
Montgomery	\$ 8,649,344,380	\$ 379,199,400	\$ 9,028,543,780	\$ 771,886,458	\$ 41,986,116	\$ 813,872,574	\$ 48,342,411
Morgan	\$ 234,721,230	\$ 57,694,550	\$ 292,415,780	\$ 9,257,566	\$ 3,366,372	\$ 12,623,938	\$ 82,603
Morrow	\$ 743,655,680	\$ 29,061,390	\$ 772,717,070	\$ 33,796,431	\$ 1,695,967	\$ 35,492,398	\$ 589,842
Muskingum	\$ 1,423,243,770	\$ 216,179,180	\$ 1,639,422,950	\$ 66,062,838	\$ 13,214,178	\$ 79,277,016	\$ 2,146,820
Noble	\$ 239,209,760	\$ 76,299,260	\$ 315,509,020	\$ 9,204,647	\$ 3,768,530	\$ 12,973,177	\$ 84,772
Ottawa	\$ 1,601,146,420	\$ 138,310,210	\$ 1,739,456,630	\$ 67,467,626	\$ 7,953,749	\$ 75,421,375	\$ 2,006,636
Paulding	\$ 410,485,990	\$ 38,693,700	\$ 449,179,690	\$ 17,881,090	\$ 2,131,357	\$ 20,012,447	\$ 418,554
Perry	\$ 546,628,450	\$ 101,611,230	\$ 648,239,680	\$ 24,103,775	\$ 6,301,299	\$ 30,405,074	\$ 70,414
Pickaway	\$ 1,212,970,080	\$ 153,954,160	\$ 1,366,924,240	\$ 56,284,462	\$ 9,076,509	\$ 65,360,971	\$ 345,322
Pike	\$ 346,285,730	\$ 71,846,160	\$ 418,131,890	\$ 14,690,825	\$ 3,593,498	\$ 18,284,323	\$ 48,933
Portage	\$ 3,183,450,900	\$ 105,224,790	\$ 3,288,675,690	\$ 193,244,755	\$ 9,929,346	\$ 203,174,100	\$ 5,344,579
Preble	\$ 877,982,930	\$ 38,009,830	\$ 915,992,760	\$ 37,125,495	\$ 2,127,070	\$ 39,252,565	\$ 2,664,528
Putnam	\$ 882,940,260	\$ 39,936,360	\$ 922,876,620	\$ 35,289,747	\$ 2,101,795	\$ 37,391,542	\$ 559,749
Richland	\$ 1,887,750,610	\$ 154,604,040	\$ 2,042,354,650	\$ 116,976,996	\$ 13,063,145	\$ 130,040,141	\$ 1,505,829
Ross	\$ 1,167,262,130	\$ 71,707,810	\$ 1,238,969,940	\$ 56,825,069	\$ 4,646,572	\$ 61,471,641	\$ 154,647
Sandusky	\$ 1,089,238,270	\$ 78,673,950	\$ 1,167,912,220	\$ 53,278,150	\$ 4,777,242	\$ 58,055,392	\$ 745,196

**VALUE OF PROPERTY**

**TAXES CHARGED**

	<b>VALUE OF PROPERTY</b>			<b>TAXES CHARGED</b>			<b>Special Assessments</b>
	<b>Real Property</b>	<b>Public Utility Personal Property</b>	<b>Total</b>	<b>Real Property</b>	<b>Public Utility Personal Property</b>	<b>Total</b>	
Scioto	\$ 918,626,580	\$ 91,005,780	\$ 1,009,632,360	\$ 43,596,066	\$ 5,442,285	\$ 49,038,351	\$ 950,169
Seneca	\$ 1,095,462,010	\$ 60,391,330	\$ 1,155,853,340	\$ 48,247,422	\$ 4,053,279	\$ 52,300,702	\$ 855,693
Shelby	\$ 1,110,435,870	\$ 37,289,460	\$ 1,147,725,330	\$ 48,470,014	\$ 2,230,774	\$ 50,700,788	\$ 769,257
Stark	\$ 6,177,243,840	\$ 353,274,020	\$ 6,530,517,860	\$ 393,989,163	\$ 30,600,939	\$ 424,590,102	\$ 7,228,156
Summit	\$ 11,026,441,890	\$ 352,584,330	\$ 11,379,026,220	\$ 784,857,220	\$ 34,185,658	\$ 819,042,879	\$ 50,893,589
Trumbull	\$ 3,070,679,310	\$ 141,319,310	\$ 3,211,998,620	\$ 193,618,027	\$ 11,288,257	\$ 204,906,285	\$ 1,807,475
Tuscarawas	\$ 1,593,752,150	\$ 97,395,910	\$ 1,691,148,060	\$ 81,192,576	\$ 6,508,621	\$ 87,701,198	\$ 685,805
Union	\$ 1,358,946,100	\$ 87,718,680	\$ 1,446,664,780	\$ 84,529,964	\$ 7,027,745	\$ 91,557,709	\$ 6,227,149
VanWert	\$ 683,542,220	\$ 50,582,310	\$ 734,124,530	\$ 27,631,563	\$ 3,046,419	\$ 30,677,982	\$ 912,945
Vinton	\$ 161,806,140	\$ 106,085,450	\$ 267,891,590	\$ 6,968,632	\$ 4,614,578	\$ 11,583,210	\$ 11,287
Warren	\$ 5,410,497,470	\$ 292,369,620	\$ 5,702,867,090	\$ 351,423,168	\$ 25,300,650	\$ 376,723,818	\$ 4,603,128
Washington	\$ 1,056,113,460	\$ 181,600,750	\$ 1,237,714,210	\$ 45,197,614	\$ 10,575,427	\$ 55,773,041	\$ 263,468
Wayne	\$ 2,260,721,930	\$ 95,382,680	\$ 2,356,104,610	\$ 123,823,184	\$ 7,328,787	\$ 131,151,971	\$ 1,205,524
Williams	\$ 659,903,880	\$ 24,244,730	\$ 684,148,610	\$ 34,991,840	\$ 1,775,318	\$ 36,767,158	\$ 843,715
Wood	\$ 2,893,959,780	\$ 135,741,200	\$ 3,029,700,980	\$ 178,428,626	\$ 10,798,254	\$ 189,226,880	\$ 11,351,494
Wyandot	\$ 497,277,840	\$ 15,892,560	\$ 513,170,400	\$ 17,874,217	\$ 870,734	\$ 18,744,951	\$ 170,076

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2014 tax year, collected in 2015.

(b) Represents net taxes charged after application of "Tax Reduction Factors". The 10% property tax credit for all real property not intended primarily for use in a business activity, 2.5% tax credit for residential real property and the 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.