

REAL PROPERTY TAX

In tax year 1998, the assessed valuation of taxable real estate was approximately \$142.9 billion, an increase of 3.9 percent over the 1997 valuation. Taxes on these values are distributed to the local taxing authorities during calendar year 1999. Net taxes charged after the application of the percentage reductions required by Section 319.301 of the Ohio Revised Code were nearly \$7.6 billion for tax year 1998, an increase of 5.7 percent over 1997. This figure is before deductions of the tax rollback of 10 percent on all real property, the homestead exemption, and the 2.5 percent rollback for homeowners only. All three of these property tax reductions are fully reimbursed to local governments from the state General Revenue Fund. The estimated amount of relief for calendar year 1998 (reimbursed in 1999) was \$756.4 million for the 10 percent reduction, \$63.1 million for the homestead exemption, and \$106.2 million for the 2.5 percent reduction.

Under state law and Department of Taxation rules, real property in all counties is reappraised every six years and property values are updated in the third year following each sexennial reappraisal. Sales ratio studies are made by the Department of Taxation in each county to compare the assessed taxable value to the sales price of properties sold. These ratios are used extensively in checking the reappraisal process.

TAX BASE (R.C. 5713.03, 5715.01):

The real property tax base is the taxable or assessed value of land and improvements; it is a percentage of market value except for certain land devoted exclusively to agricultural use.

RATES (R.C. 319.301, 5705.02- 5705.05, 5705.19):

Real property tax rates vary with taxing jurisdiction. Total tax rate includes all levies enacted by legislative authority or approved by voters for all taxing jurisdictions in which the property is

located (e.g., county, township, municipality, and school district). The statewide average "gross" millage rate on all real property for 1998 was 77.86 mills, as compared to the 1997 rate of 77.45 mills. The statewide average "effective" millage rate on real property was 53.08 mills for 1998 as compared to the 1997 effective rate of 52.15 mills. The difference between the gross millage rate of 77.86 mills and the effective rate of 53.08 mills is explained by Section 319.301 of the Revised Code which generally prevents increases in voted taxes when the valuation of existing real property is increased. (SEE **CREDITS** section.)

The Ohio Constitution prohibits governmental units from levying property taxes which in the aggregate exceed one percent of true value unless they are approved by the voters. This is known in state law as the 10-mill limitation, and the millage within this limitation is commonly referred to as "inside" millage. Since the "inside" 10 mills are levied on "taxable value" which is 35 percent of true or market value, the effect is a statutory limit of 0.35 percent, a limit nearly three times as strict as the one percent constitutional limitation.

SPECIAL PROVISIONS (R.C. 4501.01, 4503.06, 4503.065)

Manufactured Home Tax: Instead of the real property tax, a manufactured home located in Ohio is subject to an annual privilege tax. The assessed value of a manufactured home, if situated in Ohio prior to January 1, 2000, is 40 percent of the amount derived by multiplying the home's cost or market value at the time of purchase (whichever is greater) by the appropriate depreciation percentage set forth under one of two alternative schedules. The tax is determined by applying the gross tax rate (reduction factors are not applicable) of the taxing district in which the home is situated, to the home's assessed value. If a home is situated or has ownership transferred on or after January 1, 2000, and is not taxed as

tangible property, it is assessed at 35 percent of true value. The tax is determined by applying the effective tax rate to the assessed value and reducing the tax by 12-1/2%. One-half of the annual tax is due by January 31 and the balance is due by July 31. If the structure is taxable as personal property under R.C. Section 5709.01, it is not subject to the manufactured home tax. Travel trailers that are licensed or are unoccupied or unused and stored at a qualified location are also not subject to the manufactured home tax. A homestead exemption is provided for qualifying homeowners (for an explanation of this program, refer to the **Credits** section).

EXEMPTIONS (R.C. 5709.07 - 5709.18, 5709.25, 5713.23, 5713.31, 6111.34):

The Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. Authorized exemptions implemented by statute include:

1. General: Real property of governmental or private institutional organizations on the grounds of ownership and/or usage (e.g., schools, charities, churches, municipal corporations, etc.). Many other specific exemptions are provided for by the Revised Code.

2. Farm Land: Land devoted exclusively to commercial agricultural use may be valued according to current use instead of “highest and best” use. Such land must meet one of the following requirements for three years prior to the year in which application for current use treatment is made:

- a) 10 acres or more—must be devoted to agricultural use; or
- b) under 10 acres—must be devoted to agricultural use and produce an average yearly gross income of at least \$2,500.

In addition, when the land is converted from agricultural use, a charge is levied on such land in an amount equal to the amount of tax savings

on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

3. Forest Land: Forest land, devoted exclusively to forestry or timber growing under the rules of the Ohio Department of Natural Resources, Division of Forestry, may be taxed at 50 percent of the local rate.

CREDITS (R.C. 319.301, 319.302, 323.151-323.157):

1. Percentage Rollback: State law grants tax relief in the form of a 10 percent reduction in each taxpayer’s real property tax bill. In addition, a 2.5 percent rollback of real property taxes is granted on a homestead for each homeowner. The state reimburses local governments for the cost of these tax credits.

2. Tax Reduction Factor: Separate percentage reductions are applied to taxes levied against the two classes of real property (residential/agricultural and public utility, commercial, industrial and mineral) when the value of existing real property in the class increases. These percentage reductions (reduction factors) remain in effect until there is an increase in value of existing property (new construction would not trigger a change in reduction factors). New reduction factors are calculated annually and applied. The computation of these percentage reduction factors is a rather complex process, but it involves two main steps:

Step One: Tax reduction factors are calculated to eliminate the effect of an increase in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on certain voted taxes. If the tax reduction factors result in an “effective” tax rate for current expenses of a school district of less than 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. The reduction factors of joint vocational schools are adjusted to yield a minimum of two effective mills on each class of property.

Step Two: The Department of Taxation then calculates a **composite** tax reduction factor to be applied to individual tax bills in a taxing district for each taxing district in the county. (A taxing district may be generally defined as a geographical area in which the total tax rate is uniform throughout.) To compute the composite tax reduction factor, the Department of Taxation uses the tax reduction factors for each levy of each taxing jurisdiction (school district, municipality, etc.) located in a taxing district and computes the effective tax rate for each class of property in the taxing district. The composite factor is the percentage reduction which yields this effective rate when applied to the gross tax rate.

These factors are applied to the taxes levied on real estate and public utility real property. The result of these calculations yields net taxes of approximately \$7.2 billion as shown in the tax tables in this section.

3. Homestead Exemption: Homestead exemption property tax reductions are granted to qualified low-income homeowners who are at least 65 years of age or permanently and totally disabled or to surviving spouses at least 59 years of age if the deceased had previously received the exemption. The reduction is equal to the gross millage rate multiplied by the reduction in taxable value shown in the following schedule:

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$11,900	\$5,000 or 75% of taxable value
\$11,900 - 17,500	3,000 or 60% of taxable value
17,500 - 23,000	1,000 or 25% of taxable value
Over 23,000	- 0-

Beginning in tax year 2000, the income brackets are indexed annually by the GDP deflator. In 2002, indexing begins for the maximum benefit.

Total income for purposes of the homestead exemption is defined as federal adjusted gross income plus social security and railroad retirement benefits, retirement, pension, annuity, or other types of retirement payments or benefits not included in federal adjusted gross income, and interest on federal, state, and local government obligations. Disability

benefits paid by the veteran's administration or a branch of the armed forces are excluded from total income, as well as increases in social security benefits. All disability benefits properly includible in federal adjusted gross income are excludable from total income up to \$5,200. All other disability benefits are not included in total income until the taxpayer reaches retirement age.

Table 69 shows the number of homestead exemptions granted, the average reduction in real taxable value, and the total reduction in real property taxes for each county for tax year 1997. Totals for the state show that 242,525 exemptions were approved for tax year 1997. The average reduction in taxable value was \$3,692 and the total reduction in property taxes was \$66,774,089.

Local governments are reimbursed in full for these tax reductions from the state General Revenue Fund.

Homestead Exemption Example

The example below illustrates the computation of homestead exemption property tax relief. For this example, we will assume a senior citizen homeowner with the following characteristics:

- a) Total income of \$12,000 (consisting of \$5,000 in wages, \$5,000 in social security income, and \$2,000 in dividends).
- b) A home with a market value of \$50,000 and a taxable value of \$17,500. Taxable value is 35 percent of market value — $\$50,000 \times 35 \text{ percent} = \$17,500$.
- c) A local property tax rate of 50 mills (gross rate).

Since this homeowner receives \$12,000 of total income, he/she is in the \$11,900-\$17,500 income bracket and is entitled to a reduction in taxable value of \$3,000 or 60 percent, whichever is less. Sixty percent of \$17,500 is \$10,500, so his/her reduction in taxable value is the flat \$3,000. His/Her tax savings are equal to the \$3,000 reduction in taxable value multiplied by the 50-mill tax rate. This amounts to a tax savings of \$150.

Like all other real property taxpayers, the senior citizen homeowner in our example is entitled to a tax reduction factor (see **no. 2** on page 98) which is applied against the property tax (assume a 15 percent reduction for this example). Also, the homeowner is granted a 12.5 percent tax reduction (10 and 2.5 percent property tax rollbacks) which is reimbursed to local governments from the state General Revenue Fund. When these are considered, the computation of net property tax due is shown below.

Property tax before any reductions		
\$17,500 taxable value x 50 mills	=	\$875.00
Subtract tax reduction factor (\$875.00 x 15%)		<u>- 131.25</u>
Net taxes levied after tax reduction factor	=	\$743.75
Subtract 12.5% rollback (.125 x \$743.75)		<u>- 92.97</u>
Net taxes before homestead	=	\$650.78
Subtract homestead exemption		<u>-150.00</u>
Net property tax due	=	\$500.78

TAXPAYER:

All real property owners not specifically exempt.

PAYMENT DATES (R.C. 323.12, 323.17):

December 31: At least one-half is due.

June 20: Balance due.

When delivery of the tax duplicate is delayed for certain statutory reasons, the payment dates may be automatically extended for 30 days; further extensions, not to exceed 15 days, may be granted for emergencies by application of the county auditor or treasurer to the Tax Commissioner. When an unavoidable delay occurs, an additional extension may be granted by application of both the county auditor and treasurer to the Tax Commissioner to avoid penalties to taxpayers.

DISPOSITION OF REVENUE (R.C. 319.54, 321.24, 321.26, 321.261, 321.31, 321.33, 321.34):

After local administrative deductions, revenue is distributed to the counties, municipalities, townships, and school districts according to the taxable values and total millage levied by each.

ADMINISTRATION (R.C. 319.28, 5705.03, 5713.01, 5715.01, 5715.02, 5719.05):

The Tax Commissioner supervises the taxation of real property in the state and is charged with the duty of achieving uniformity in the taxation of real property. The county auditor is responsible for assessing all real property within his county. He prepares the general tax list and duplicate. Using the duplicate, the county treasurer prepares property tax bills and is responsible for the actual collection of the tax. The county board of revision hears complaints relative to the assessment or valuation of real property. It may increase or decrease an assessment or order a reassessment.

OHIO REVISED CODE CITATIONS:

Chapters 319, 321, 323, 4501, 4503, 5705, 5709, 5713, 5715, 5719, 6111.

RECENT LEGISLATION:

Senate Bill 142, Effective March 30, 1999.

Various R.C. Sections- Classifies all new manufactured homes and existing homes that change title or become situated in the state as real property, provided they are not used in business. Subjects the sale of manufactured homes that are classified as real property to the real estate transfer tax. Makes various other minor changes.

Senate Bill 6, Effective August 15, 1999.

R.C. 323.151 and 323.152- Exempts from the calculation of income disability benefits that converted to old age benefits when the applicant reached age 65, if the applicant had previously qualified as permanently and totally disabled.

R.C. 4503.064 and 4503.065- Raises the Homestead Exemption brackets by about 10.6 percent in 1999 and indexes them for inflation beginning in 2000. Indexes the maximum dollar deduction beginning in 2002.

Senate Bill 41, Effective September 27, 1999.

R.C. 322.07- Permits a Board of County Commissioners to charge a lower real estate transfer fee for homestead exemption qualifiers than for other taxpayers.

RECENT SIGNIFICANT COURT DECISIONS:

Developers Diversified Ltd. v. Cuyahoga County Bd. of Revision, 84 Ohio St.3d 32 (1998), the Supreme Court held that rezoning, which may increase the value of the property, is not a substantial improvement under Revised Code §5715.19(A)(2)(c) to allow a second complaint to be filed by the same person within the same triennium. An “improvement” is a relatively permanent structure attached to, or located on, land, whereas “zoning” is the government’s regulation of the character and intensity of real estate through use of the police power.

Lakeside Ave. Ltd. Partnership v. Cuyahoga County Bd. of Revision, 85 Ohio St.3d 125 (1999), the Supreme Court held that Revised Code §§ 1775.24(A) and 1782.24(A) only give general partners, and not limited partners, ownership rights in specific partnership property. Thus, a nonattorney, limited partner may not file a board of revision complaint on behalf of the partnership pursuant to **Sharon Village Ltd. v. Licking County Bd. of Revision**, 78 Ohio St.3d 479 (1997).

Worthington City School Dist. Bd. of Educ. v. Franklin County Bd. of Revision, 85 Ohio St.3d 156 (1999), the Supreme Court explains the holding in **Sharon Village Ltd. v. Licking County Bd. of Revision**, 78 Ohio St.3d 479 (1997), that “[t]he preparation and filing of a complaint with a board of revision on behalf of a taxpayer constitute the

practice of law.” The attorney only needs to prepare and file or cause to be filed the valuation complaint. The company’s nonattorney, property tax manager may sign the complaint to verify the accuracy of the information contained therein.

Edbow, Inc. v. Franklin County Bd. of Revision, 85 Ohio St.3d 656 (1999), the Supreme Court held that the Board of Tax Appeals could use the taxpayer’s appraisal report, even though the appraiser did not testify before the Board, because the parties agreed to waive the hearing, resulting in the Board deciding the case on the record, which consisted of the statutory transcript, containing the appraisal report, and the briefs filed by the parties. Besides, the Court added, the school district could have subpoenaed the appraiser at the Board, if it wanted to cross-examine him.

Visicon, Inc. v. Tracy, 83 Ohio St.3d 211 (1998), the Supreme Court held that private property located on Wright-Patterson Air Force Base is not subject to local real property taxation because the state ceded the land that constitutes the Base to the United States, and the Air Force accepted exclusive jurisdiction over that land. Thus, unless Congress waives the immunity from taxation, property located on a federal enclave is not taxable by the state. Congress has provided, in 10 U.S.C. §2667(e), that a leasehold interest in property leased from the United States is subject to state and local taxation. However, Ohio has not provided for a real property tax on leaseholds in this situation.

Case W. Reserve Univ. v. Tracy, 84 Ohio St.3d 316 (1999), the Supreme Court, in a 4-3 decision would not overrule **State Teachers Retirement Bd. v. Kinney**, 68 Ohio St.2d 195 (1981), as suggested by the dissent, and held that a parking garage that is not generally open to the public, but is limited to use by the university’s employees and tenants, is not an essential and integral part of the charitable or educational activities of the employees and tenants. Hence, the garage is not entitled to a property tax exemption.

Table 63
Assessed Value of Taxable Real Estate, Taxes Charged,
Average Tax Rates, and Tax Relief, Calendar Years 1994 - 1998

	CY 1994	CY 1995	CY 1996	CY 1997	CY 1998
Value of Taxable Property	\$116,678,116,785	\$121,114,034,920	\$129,930,560,756	\$137,544,846,170	\$142,864,247,090
Residential & Agricultural	85,903,495,945	89,681,834,480	97,253,767,380	103,596,858,070	107,558,617,730
Other ^(a)	30,774,620,840	31,432,200,440	32,676,793,376	33,947,988,100	35,305,629,360
Taxes Charged ^(b)	6,015,819,056	6,397,336,598	6,838,471,424	7,172,466,810	7,583,342,231
Residential & Agricultural	4,319,051,725	4,610,657,359	4,936,441,151	5,199,177,526	5,495,784,130
Other ^(a)	1,696,767,332	1,786,679,239	1,902,030,273	1,973,289,284	2,087,558,101
Average Effective Tax Rate ^(c)	51.56 mills	52.82 mills	52.63 mills	52.15 mills	53.08 mills
Residential & Agricultural	50.28 mills	51.41 mills	50.76 mills	50.19 mills	51.10 mills
Other ^(a)	55.14 mills	56.84 mills	58.21 mills	58.13 mills	59.13 mills
10% Reduction in all Real Property Taxes	596,812,773	636,930,138	679,109,505	714,760,303	756,436,988*
2.5% Reduction in Homeowner's Real Property Taxes ^(d)	85,846,981	91,456,574	97,366,337	101,580,310	106,216,467*
Homestead Exemption Reduction ^(d)	<u>50,877,513</u>	<u>70,360,473</u>	<u>69,572,250</u>	<u>66,028,820</u>	<u>63,135,826</u>
Net Taxes Collectible (After 12.5% Reduction & Homestead Exemption)	\$5,282,281,789	\$5,598,589,413	\$5,992,423,332	\$6,290,097,377	\$6,657,552,950*

(a) Includes commercial, industrial, mineral and public utility property.

(b) Net taxes charged after application of percentage reductions required by R.C. 319.301.

(c) Taxes charged divided by value of taxable property.

(d) These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program.

* Estimated figures.

**Table 64
Gross and Net Tax (Millage) Rates on the Two Classes of Real Property, by County, Calendar Year 1998**

County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral	
	Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)		Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)
Adams	47.21	38.00	45.35	41.56	Logan	59.65	40.03	60.40	46.45
Allen	51.35	41.57	50.35	42.64	Lorain	74.17	46.95	73.81	54.53
Ashland	65.20	43.45	65.80	49.62	Lucas	89.74	57.35	86.46	66.31
Ashtabula	68.67	46.50	69.59	52.80	Madison	56.32	46.67	57.07	49.26
Athens	76.21	51.39	81.07	56.28	Mahoning	73.27	53.08	74.43	60.33
Auglaize	56.01	42.71	55.00	45.48	Marion	63.97	43.43	64.41	49.63
Belmont	58.01	42.51	56.60	44.39	Medina	84.97	46.14	86.72	52.95
Brown	49.13	38.97	50.21	42.24	Meigs	45.79	39.01	47.67	43.00
Butler	64.87	44.85	64.18	47.09	Mercer	49.03	42.12	48.83	42.58
Carroll	53.46	37.39	54.53	40.83	Miami	62.47	37.04	62.70	43.03
Champaign	58.66	39.50	63.51	44.10	Monroe	47.94	31.57	47.64	40.75
Clark	66.51	44.49	67.05	51.71	Montgomery	84.88	57.48	83.10	65.23
Clermont	76.83	47.73	74.97	49.37	Morgan	46.15	32.87	46.95	35.75
Clinton	45.10	35.10	55.79	48.31	Morrow	58.86	45.60	62.85	52.09
Columbiana	60.67	44.23	61.04	46.43	Muskingum	62.96	42.25	63.58	45.85
Coshocton	53.14	36.33	52.96	39.81	Noble	50.30	41.66	49.73	44.61
Crawford	71.76	46.87	72.77	56.83	Ottawa	65.42	36.96	61.20	38.28
Cuyahoga	98.74	60.80	91.47	69.36	Paulding	53.47	41.12	56.65	44.69
Darke	48.92	36.95	51.78	40.97	Perry	59.93	45.70	61.61	50.84
Defiance	57.26	43.86	57.79	48.23	Pickaway	53.15	40.55	55.09	44.35
Delaware	66.38	47.27	66.42	49.75	Pike	57.48	43.62	61.57	44.83
Erie	79.02	46.61	80.12	58.57	Portage	85.94	48.25	87.85	56.87
Fairfield	73.17	40.68	76.25	42.84	Preble	52.17	40.51	53.14	40.75
Fayette	54.15	41.65	57.34	46.14	Putnam	47.41	39.28	44.74	40.01
Franklin	91.63	61.97	86.68	66.45	Richland	73.68	54.17	74.39	58.82
Fulton	67.80	47.67	67.31	51.58	Ross	53.06	36.34	53.76	39.46
Gallia	37.75	30.84	37.23	31.70	Sandusky	54.30	38.11	51.05	39.02
Geauga	90.92	52.34	89.55	59.98	Scioto	57.14	42.68	58.47	44.14
Greene	72.57	48.02	71.29	48.59	Seneca	57.00	40.87	58.93	50.84
Guernsey	59.34	48.07	62.12	55.36	Shelby	53.19	38.50	55.01	42.56
Hamilton	85.22	57.87	82.70	63.72	Stark	71.39	44.98	70.00	49.10
Hancock	55.72	36.64	57.05	45.48	Summit	79.19	52.32	77.09	57.46
Hardin	54.03	41.88	53.45	40.25	Trumbull	67.26	50.20	65.01	54.73
Harrison	58.67	44.42	59.13	48.69	Tuscarawas	62.33	40.60	62.84	45.37
Henry	64.80	50.60	65.41	58.96	Union	63.15	47.86	65.18	61.23
Highland	44.57	35.35	43.38	34.69	Van Wert	62.60	47.28	62.58	53.93
Hocking	57.54	41.65	56.40	42.95	Vinton	46.38	42.20	47.73	44.94
Holmes	55.43	44.02	56.09	48.18	Warren	70.32	41.97	69.96	44.63
Huron	59.97	39.24	62.44	44.88	Washington	52.38	37.54	52.69	40.57
Jackson	45.38	40.68	48.17	45.59	Wayne	68.28	46.59	71.10	54.84
Jefferson	57.37	42.19	56.10	51.11	Williams	65.47	39.41	65.83	48.04
Knox	62.26	46.75	61.01	51.85	Wood	73.41	50.47	72.93	56.62
Lake	85.59	50.18	82.00	56.63	Wyandot	51.52	33.64	50.83	38.48
Lawrence	36.35	32.47	35.66	31.59	State Average	77.71	51.10	78.32	59.13
Licking	65.58	45.81	63.28	51.12					

(a) Rate on property prior to application of "Tax Reduction Factors".

(b) Rate on property in the county after application of "Tax Reduction Factors"; these rates were computed prior to the deduction of the property tax rollbacks and homestead exemption.

Source: Abstracts filed by county auditors with the Department of Taxation.

Table 65
Total Real Property Taxes, Values, and Effective Tax Rates,
By County, Calendar Year 1998

County	Gross Taxes Levied	Taxes Charged ^(a)	Taxable Value	Special Assessments	Delinquent Taxes	Effective Tax Rate ^(b)	County	Gross Taxes Levied	Taxes Charged ^(a)	Taxable Value	Special Assessments	Delinquent Taxes	Effective Tax Rate ^(b)
Adams	\$11,079,242	\$9,289,238	\$237,584,850	\$26,462	\$674,213	39.10	Logan	\$34,208,739	\$23,528,088	\$572,300,960	\$597,624	\$2,087,000	41.11
Allen	55,624,528	45,538,002	1,088,482,910	2,484,563	2,265,673	41.84	Lorain	263,648,692	172,245,455	3,558,165,530	2,559,476	7,432,276	48.41
Ashland	32,400,191	22,054,535	496,196,310	13,451	1,184,767	44.45	Lucas	453,043,714	305,303,811	5,100,528,760	24,856,254	25,073,404	59.86
Ashtabula	33,932,652	45,774,623	957,507,430	1,889,129	3,309,920	47.81	Madison	22,999,465	19,195,742	407,431,710	369,905	878,838	47.11
Athens	65,360,643	22,664,458	431,144,130	274,500	1,814,907	52.57	Mahoning	156,384,098	116,387,188	2,126,634,300	1,360,424	35,597,590	54.73
Auglaize	28,261,165	21,895,845	506,304,220	675,199	694,384	43.25	Marion	42,648,047	29,694,803	664,174,390	418,958	1,897,840	44.71
Belmont	32,755,308	24,444,347	568,345,260	23,684	2,906,914	43.01	Medina	208,646,053	115,435,992	2,447,853,330	2,111,832	5,202,464	47.16
Brown	16,850,521	13,454,397	342,190,510	374,572	1,189,615	39.32	Meigs	7,834,973	6,779,806	169,300,800	3,600	1,578,909	40.05
Butter	271,735,010	190,577,181	4,199,463,590	5,693,575	7,847,985	45.38	Mercer	23,377,122	20,130,419	477,121,500	410,663	661,839	42.19
Carroll	16,454,233	11,605,984	307,095,840	67,839	456,087	37.79	Miami	87,296,493	53,139,329	1,396,617,100	775,006	1,403,590	38.05
Champaign	26,504,302	17,923,695	447,093,610	38,931	1,223,410	40.09	Montgomery	571,650,915	402,966,584	6,771,709,230	19,969,880	31,224,242	59.51
Clark	102,586,809	70,735,881	1,539,943,670	583,335	4,450,186	45.93	Morgan	5,836,875	4,217,980	126,038,470	821	366,643	33.47
Clerk	172,189,272	108,539,166	2,254,672,970	617,802	4,372,739	48.14	Morrow	15,375,263	11,989,688	259,623,430	146,257	1,644,630	46.18
Clinton	22,833,665	19,165,488	418,065,570	205,768	1,206,678	45.84	Muskingum	48,609,939	33,181,095	770,379,080	365,473	3,879,833	43.07
Columbiana	64,448,471	47,386,625	1,061,038,920	151,559	3,345,092	44.66	Noble	5,060,218	4,241,878	100,767,120	1,462	770,224	42.10
Coshocton	19,071,326	13,341,774	359,189,200	44,510	810,736	37.14	Ottawa	56,558,677	32,667,635	876,995,850	1,192,413	1,684,803	37.25
Crawford	29,518,999	19,958,680	410,340,490	87,992	1,018,692	48.64	Paulding	10,996,300	8,483,261	204,282,650	471,560	467,298	41.53
Darke	28,245,914	21,493,704	572,381,480	245,651	763,772	37.55	Perry	13,047,800	10,075,071	216,808,460	20,791	2,219,811	46.47
Defiance	22,166,606	17,249,599	386,466,770	422,201	690,556	44.63	Pickaway	27,981,287	21,557,491	523,113,150	294,558	1,891,104	41.21
Delaware	144,381,338	103,607,127	2,174,770,390	327,601	3,592,494	47.64	Pike	9,207,712	6,937,255	158,279,470	0	1,354,841	43.83
Erie	93,622,160	58,098,723	1,181,199,230	1,338,671	3,643,828	49.19	Portage	155,070,572	89,632,302	1,796,786,700	1,317,861	4,811,057	49.88
Fairfield	125,151,585	69,701,591	1,699,225,800	304,772	2,856,419	42.02	Preble	22,409,334	17,370,733	428,491,480	390,885	1,326,159	40.54
Fayette	16,761,809	13,001,461	306,415,490	325,698	482,281	42.43	Putnam	16,402,156	13,701,946	348,147,810	116,862	328,544	39.36
Franklin	1,381,220,404	976,107,704	15,363,311,270	4,432,460	37,191,361	63.53	Richland	90,481,141	67,817,101	1,225,004,710	1,761,887	6,829,425	55.36
Fulton	33,324,058	23,831,716	492,180,880	783,006	764,644	48.42	Ross	34,453,179	23,944,406	647,608,310	313,335	1,038,725	36.97
Gallia	9,914,008	8,206,818	263,782,270	43,762	685,758	31.11	Sandusky	36,733,835	26,220,603	684,701,660	332,127	1,145,566	38.29
Geauga	151,788,701	88,778,619	1,671,986,520	974,415	4,093,455	53.10	Scioto	30,560,264	22,879,224	532,124,740	266,120	2,053,338	43.00
Greene	153,512,772	102,155,949	2,122,451,650	2,269,331	4,742,373	48.13	Seneca	29,325,882	21,864,641	511,155,360	403,891	958,147	42.77
Guernsey	17,759,615	14,696,619	296,415,300	137,605	2,424,558	49.58	Shelby	29,944,560	21,997,034	558,948,180	849,879	545,548	39.35
Hamilton	1,030,738,838	728,221,007	12,205,425,020	21,968,638	37,742,591	59.66	Stark	312,293,276	201,867,802	4,394,516,890	1,108,001	15,435,665	45.94
Hancock	56,882,434	39,193,046	1,015,460,900	648,206	985,979	38.60	Summit	614,385,627	417,675,786	7,806,118,160	17,650,213	25,109,715	53.51
Hardin	13,864,085	10,694,488	257,062,110	239,381	575,088	41.60	Trumbull	144,396,782	110,758,871	2,162,909,340	1,385,462	11,720,298	51.21
Harrison	7,576,146	5,834,474	128,933,760	28,395	1,032,056	45.25	Tuscarawas	66,104,664	44,124,763	1,058,540,530	102,131	2,124,399	41.68
Henry	20,030,977	15,960,324	308,725,890	873,569	530,280	51.70	Union	36,550,516	29,168,684	574,804,500	111,179	971,869	50.75
Highland	15,213,110	12,079,709	342,599,120	62,958	749,275	35.26	Van Wert	18,599,619	14,359,175	297,144,950	804,145	429,866	48.32
Hocking	15,196,818	11,072,268	264,791,250	19,858	785,168	41.82	Vinton	4,001,250	3,657,582	85,941,280	0	496,300	42.56
Holmes	24,113,641	19,426,393	434,139,790	662	803,270	44.75	Warren	162,919,131	98,474,276	2,318,945,940	3,662,389	3,408,497	42.47
Huron	36,422,347	24,299,201	602,550,520	173,191	1,044,952	40.33	Washington	33,075,049	24,111,584	630,534,680	63,687	1,102,141	38.24
Jackson	10,196,511	9,262,182	221,563,310	0	2,235,084	41.80	Wayne	85,705,888	60,109,109	1,244,473,760	271,765	2,749,392	48.30
Jefferson	32,533,643	25,297,611	570,185,680	283,844	5,330,927	44.37	Williams	27,203,653	16,992,950	415,117,280	619,213	765,423	40.94
Knox	34,216,532	26,166,970	551,154,100	649,351	1,663,871	47.48	Wood	106,013,993	75,067,167	1,446,335,660	3,085,380	2,579,630	51.90
Lake	325,234,403	198,600,407	3,838,746,010	6,518,741	22,998,001	51.74	Wyandot	12,267,241	8,199,902	238,578,170	48,404	270,726	34.37
Lawrence	17,417,220	15,535,089	480,579,100	133,841	2,577,500	32.33	Total	\$11,123,583,685	\$7,583,342,231	\$142,864,247,090	\$178,586,559	\$530,020,781	53.08
Licking	119,994,044	86,035,618	1,840,919,640	1,727,727	4,115,249	46.74							

^(a) Represents taxes charged after tax reduction factors are applied. The 10% rollback for all real property, 2.5% rollback for residential real property, and homestead exemption reduction have not been subtracted from this figure because they are fully reimbursed to the local governments and school districts from the State General Revenue Fund.

^(b) Rates shown in mills equal taxes charged divided by taxable value.

Source: Abstracts filed by the county auditors with the Ohio Department of Taxation.

**Table 66
Taxes Levied on Real Property and Property Tax Relief (e),
By County, Calendar Year 1998(a)**

County	Taxes Charged ^(b)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(c)	Homestead Exemption Reduction	Net Taxes Collectible ^(d)	County	Taxes Charged ^(b)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(c)	Homestead Exemption Reduction	Net Taxes Collectible ^(d)
Adams	\$9,289,238	\$925,252	\$40,775	\$187,165	\$8,136,047	Logan	\$223,528,088	\$2,340,913	\$156,419	\$167,106	\$20,863,651
Allen	45,538,002	4,539,926	646,282	290,307	40,061,487	Lorain	172,245,455	17,156,521	2,710,556	1,417,349	150,961,029
Ashland	22,054,535	2,197,059	291,082	229,236	19,337,158	Lucas	305,303,811	30,291,303	4,507,546	2,788,617	267,716,346
Ashtabula	45,774,623	4,599,689	595,958	737,171	39,881,804	Madison	19,195,742	1,915,354	280,160	156,222	16,844,006
Athens	22,664,458	2,258,162	237,620	460,599	19,708,077	Mahoning	116,387,188	13,905,818	2,144,004	2,279,705	98,057,661
Auclair	21,895,845	2,183,744	308,697	137,829	19,265,574	Marion	29,694,803	2,962,023	372,884	368,661	25,991,235
Belmont	24,444,347	2,440,984	322,053	640,870	21,072,439	Medina	115,435,992	11,500,929	2,019,792	628,984	101,286,287
Brown	13,454,397	1,345,082	132,849	204,520	11,771,946	Meigs	6,779,806	673,864	51,309	167,327	5,887,305
Butler	190,577,181	19,012,669	2,562,510	1,131,984	167,870,017	Mercer	20,130,419	2,013,929	257,995	137,874	17,720,621
Carroll	11,605,984	1,158,733	135,753	173,003	10,138,495	Miami	53,139,329	5,308,003	735,233	455,459	46,640,634
Champaign	17,923,695	1,786,787	106,901	165,728	15,864,279	Monroe	4,652,682	458,799	41,530	122,464	4,029,889
Clark	70,735,881	7,058,823	991,751	822,795	61,862,512	Montgomery	402,966,584	40,156,874	6,064,211	3,071,072	353,674,428
Clermont	108,539,166	10,835,551	1,375,290	631,617	95,696,708	Morgan	4,217,980	420,138	36,233	88,018	3,673,592
Clinton	19,165,488	1,915,852	162,805	126,633	16,960,198	Morrow	11,989,688	1,195,542	152,173	138,100	10,503,873
Columbiana	47,386,625	4,721,781	582,981	900,318	41,181,545	Muskingum	33,181,095	3,313,726	469,902	583,571	28,813,896
Coshocton	13,341,774	1,285,625	140,943	166,237	11,748,969	Noble	4,241,878	423,411	41,973	100,591	3,675,903
Crawford	19,958,680	1,989,253	215,990	386,388	17,367,050	Ottawa	32,667,635	3,239,440	153,419	221,763	29,053,013
Cuyahoga	1,341,577,001	130,207,982	21,599,733	12,388,452	1,177,380,834	Paulding	8,483,261	843,392	103,618	96,068	7,440,183
Darke	21,493,704	2,128,729	245,163	235,826	18,883,986	Perry	10,075,071	1,003,941	133,677	305,547	8,631,906
Defiance	17,249,599	1,718,888	263,302	157,500	15,109,907	Pickaway	21,557,491	2,150,042	295,562	150,205	18,961,682
Delaware	103,607,127	10,326,001	1,736,656	158,395	91,386,075	Pike	6,937,255	688,903	78,194	205,446	5,964,712
Erie	58,098,723	5,790,250	895,003	525,902	50,887,568	Portage	89,632,302	8,925,788	884,597	614,919	79,206,998
Fairfield	69,701,591	6,966,743	1,017,004	536,412	61,181,431	Preble	17,370,733	1,731,865	243,703	210,548	15,184,617
Fayette	13,001,461	1,315,937	157,214	149,712	11,378,598	Putnam	13,701,946	1,366,106	220,845	109,728	12,005,267
Franklin	976,107,704	97,680,991	12,080,715	3,780,692	862,565,306	Richland	67,817,101	6,757,169	918,573	906,909	59,234,450
Fulton	23,831,716	2,379,611	345,121	178,829	20,928,156	Ross	23,944,406	2,387,316	275,289	411,788	20,870,012
Gallia	8,206,818	820,169	72,204	83,570	7,130,875	Sandusky	26,220,603	2,604,210	389,576	278,416	22,948,400
Geauga	88,778,619	8,847,228	1,492,828	181,646	78,056,916	Scioto	22,879,224	2,267,777	305,061	809,926	19,496,460
Greene	102,155,949	10,204,244	1,512,227	396,454	90,043,025	Seneca	21,864,641	2,172,262	264,805	248,288	19,179,287
Guernsey	14,696,619	1,466,103	167,800	303,731	12,758,985	Shelby	21,997,034	2,192,923	179,354	166,614	19,458,143
Hamilton	728,221,007	73,811,065	10,122,350	3,784,819	640,502,773	Stark	201,867,802	20,134,219	2,984,641	1,694,274	177,054,668
Hancock	39,193,046	4,009,940	547,327	196,724	34,439,054	Summit	417,675,786	41,439,217	5,046,111	4,003,403	367,167,055
Hardin	10,694,488	1,067,066	130,785	142,356	9,354,282	Trumbull	110,758,871	10,971,738	1,457,743	1,676,319	96,653,072
Harrison	5,834,474	581,652	57,726	155,455	5,039,641	Tuscarawas	44,124,763	4,400,720	510,339	662,955	38,550,749
Henry	15,960,324	1,592,767	207,558	142,297	14,017,702	Union	29,168,684	2,915,072	301,040	144,906	25,807,666
Highland	12,079,709	1,199,403	87,639	211,264	10,581,403	Van Wert	14,359,175	1,432,725	185,880	169,099	12,571,471
Hocking	11,072,268	1,099,538	145,917	151,021	9,575,792	Vinton	3,657,582	364,588	36,341	123,012	3,133,640
Holmes	19,426,393	1,956,332	148,678	85,821	17,235,562	Warren	98,474,276	10,257,707	1,604,930	438,391	86,173,249
Huron	24,299,201	2,421,226	354,923	288,520	21,234,532	Washington	24,111,584	2,380,420	301,489	326,382	21,103,293
Jackson	9,262,182	924,088	54,411	299,716	7,986,966	Wayne	60,109,109	5,968,617	759,342	422,100	52,959,050
Jefferson	25,297,611	2,524,286	322,245	654,002	21,797,078	Williams	16,992,950	1,692,210	225,615	167,455	14,907,670
Knox	26,166,970	2,612,589	282,724	271,758	22,999,900	Wood	75,067,167	7,480,091	970,055	371,356	66,245,664
Lake	198,600,407	19,789,035	2,819,358	1,264,370	174,727,644	Wyandot	8,199,902	833,070	83,510	91,036	7,192,286
Lawrence	15,535,089	1,520,860	202,724	476,010	13,235,495	Total	\$ 7,583,342,231	\$756,436,989	\$106,216,467	\$63,135,827	\$6,657,552,949
Licking	86,035,618	8,603,615	1,341,664	476,197	75,614,142						

(a) Taxes levied in calendar year 1997 and collected or reimbursed in calendar year 1998.
 (b) Net taxes charged after application of percentage reductions required by R.C. 319.301.
 (c) Reduction is applied to residential and agricultural property not exceeding one acre.
 (d) County figures may not add to total due to rounding.
 (e) Estimated data; these figures include those taxpayers that filed late for the homestead exemption and 2.5% tax reduction; and exclude the administrative fees associated with these programs, amounting to approximately \$1.1 million.

Source: Abstracts filed by County Auditors and records of the Department of Taxation.

Table 67
Assessed Valuation of Exempt Real Property in Ohio,
by Selected Ownership Classifications,
Calendar Years 1994 - 1998 (in millions of dollars)

Property Under Public Ownership	1994	1995	1996	1997	1998
Boards of Education	\$3,314.2	\$3,367.1	\$3,489.7	\$3,618.1	\$3,740.5
Municipalities	2,951.4	2,935.2	3,031.0	3,301.2	3,311.1
State	2,213.8	2,223.2	2,382.1	2,564.9	2,256.3
Counties	1,264.6	1,365.4	1,351.3	1,441.5	1,519.7
United States	1,260.9	1,241.4	1,287.1	1,288.8	1,298.3
Park Districts	328.3	343.9	343.4	346.8	358.5
Townships	<u>148.6</u>	<u>156.4</u>	<u>165.1</u>	<u>166.9</u>	<u>161.6</u>
Total	\$11,481.8	\$11,682.6	\$12,049.7	\$12,728.2	\$12,646.0
Property Under Private Ownership	1994	1995	1996	1997	1998
Tax Abatements	\$2,035.8	\$2,041.2	\$2,402.3	\$2,660.4	\$2,864.4
Charities	2,380.9	2,251.8	2,531.3	2,650.7	2,588.2
Churches	2,280.5	2,332.9	2,417.5	2,482.8	2,538.1
School and Colleges	1,541.9	1,514.7	1,599.5	1,563.2	1,992.4
Cemeteries	<u>189.4</u>	<u>189.1</u>	<u>193.9</u>	<u>189.6</u>	<u>194.1</u>
Total	<u>\$8,428.5</u>	<u>\$8,329.7</u>	<u>\$9,144.5</u>	<u>\$9,546.7</u>	<u>\$10,177.2</u>
Grand Total *	\$20,250.3	\$20,282.9	\$21,617.0	\$22,700.8	\$23,296.7
* Includes other tax exempt organizations (i.e., Metropolitan Housing, Volunteer Fire Departments, etc.) not included in any of the listed categories.					
Source: Exempt Real Property abstracts filed by County Auditors with the Ohio Department of Taxation.					

Table 68
Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Calendar Year 1998

County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation	County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
Adams	\$270,194,480	\$32,609,630	12.07%	Logan	\$676,598,920	\$104,297,960	15.42 %
Allen	1,267,839,100	179,356,190	14.15	Lorain	4,108,303,820	550,138,290	13.39
Ashland	571,528,360	75,332,050	13.18	Lucas	6,061,898,240	961,369,480	15.86
Ashtabula	1,073,190,780	115,683,350	10.78	Madison	471,464,380	64,032,670	13.58
Athens	651,006,910	219,862,780	33.77	Mahoning	2,485,392,810	358,758,510	14.43
Auglaize	578,872,860	72,568,640	12.54	Marion	753,517,040	89,342,650	11.86
Belmont	663,505,750	95,160,490	14.34	Medina	2,654,811,410	206,958,080	7.80
Brown	378,724,810	36,534,300	9.65	Meigs	186,036,620	16,735,820	9.00
Butler	4,904,736,960	705,273,370	14.38	Mercer	528,977,075	51,855,575	9.80
Carroll	329,306,810	22,210,970	6.74	Miami	1,599,140,810	202,523,710	12.66
Champaign	485,851,890	38,758,280	7.98	Monroe	154,195,740	16,472,210	10.68
Clark	1,763,062,140	223,118,470	12.66	Montgomery	8,022,936,690	1,251,227,460	15.60
Clermont	2,487,826,100	233,153,130	9.37	Morgan	140,096,320	14,057,850	10.03
Clinton	500,444,680	82,379,110	16.46	Morrow	280,349,510	20,726,080	7.39
Columbiana	1,185,297,210	124,258,290	10.48	Muskingum	906,691,350	136,312,270	15.03
Coshocton	403,320,290	44,131,090	10.94	Noble	130,398,600	29,631,480	22.72
Crawford	440,421,960	30,081,470	6.83	Ottawa	953,351,380	76,355,530	8.01
Cuyahoga	24,553,896,130	3,380,510,680	13.77	Paulding	227,135,790	22,853,140	10.06
Darke	629,780,430	57,398,950	9.11	Perry	246,571,740	29,763,280	12.07
Defiance	434,835,530	48,368,760	11.12	Pickaway	631,342,670	108,229,520	17.14
Delaware	2,432,725,350	257,954,960	10.60	Pike	414,854,210	256,574,740	61.85
Erie	1,322,870,220	141,670,990	10.71	Portage	2,259,722,650	462,935,950	20.49
Fairfield	1,838,807,300	139,581,500	7.59	Preble	465,816,400	37,324,920	8.01
Fayette	344,458,000	38,042,510	11.04	Putnam	401,552,170	53,404,360	13.30
Franklin	18,460,211,690	3,096,900,420	16.78	Richland	1,429,513,120	204,508,410	14.31
Fulton	606,285,800	114,104,920	18.82	Ross	768,614,120	121,005,810	15.74
Gallia	328,992,230	65,209,960	19.82	Sandusky	818,807,310	134,105,650	16.38
Geauga	1,792,196,420	120,209,900	6.71	Scioto	719,682,580	187,557,840	26.06
Greene	2,755,108,720	632,657,070	22.96	Seneca	591,348,640	80,193,280	13.56
Guernsey	382,481,010	86,065,710	22.50	Shelby	669,301,150	110,352,970	16.49
Hamilton	14,487,496,590	2,282,071,570	15.75	Stark	4,919,131,930	524,615,040	10.66
Hancock	1,147,867,770	132,406,870	11.54	Summit	8,960,660,280	1,154,542,120	12.88
Hardin	301,902,570	44,840,460	14.85	Trumbull	2,423,437,900	260,528,560	10.75
Harrison	149,609,690	20,675,930	13.82	Tuscarawas	1,182,094,140	123,553,610	10.45
Henry	357,765,780	49,039,890	13.71	Union	638,673,870	63,869,370	10.00
Highland	378,582,060	35,982,940	9.50	Van Wert	334,211,300	37,066,350	11.09
Hocking	303,875,020	39,083,770	12.86	Vinton	99,700,850	13,759,570	13.80
Holmes	458,663,830	24,524,040	5.35	Warren	2,691,217,230	372,271,290	13.83
Huron	679,257,410	76,706,890	11.29	Washington	736,337,540	105,802,860	14.37
Jackson	246,217,720	24,654,410	10.01	Wayne	1,466,382,800	221,909,040	15.13
Jefferson	669,483,770	99,298,090	14.83	Williams	473,973,750	58,856,470	12.42
Knox	634,403,640	83,249,540	13.12	Wood	1,752,277,270	305,941,610	17.46
Lake	4,193,144,140	354,398,130	8.45	Wyandot	<u>259,801,390</u>	<u>21,223,220</u>	8.17
Lawrence	560,898,930	80,319,830	14.32				
Licking	2,057,372,330	216,452,690	10.52	Total	\$166,160,644,685	\$23,296,397,595	14.02

Source: Abstracts filed by County Auditors with the Ohio Department of Taxation.

Table 69
Number of Homestead Exemptions Granted, Average Reduction in Taxable Value, and Total Amount of Reduction in Taxes, by County, Tax Year 1997

County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*	County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*
Adams	1,015	\$3,739	\$191,872	Logan	749	\$3,483	\$179,295
Allen	1,597	3,721	317,918	Lorain	5,487	3,736	1,511,187
Ashland	927	3,726	244,342	Lucas	9,820	3,333	2,989,728
Ashtabula	3,069	3,760	791,751	Madison	682	3,993	163,200
Athens	1,762	3,691	471,383	Mahoning	9,032	3,619	2,405,243
Auglaize	802	3,334	148,720	Marion	1,624	3,582	383,533
Belmont	3,092	3,630	637,668	Medina	1,990	3,512	590,083
Brown	1,133	3,800	220,521	Meigs	1,138	3,177	165,215
Butler	5,589	3,910	1,263,221	Mercer	829	3,647	149,031
Carroll	872	3,762	176,548	Miami	1,880	3,842	486,663
Champaign	788	3,781	179,471	Monroe	718	3,507	121,871
Clark	3,326	3,821	889,713	Montgomery	10,478	3,558	3,196,781
Clermont	2,430	3,785	650,880	Morgan	502	3,796	91,256
Clinton	630	3,672	127,378	Morrow	686	3,689	151,695
Columbiana	3,897	3,751	903,452	Muskingum	2,543	3,961	624,451
Coshocton	835	3,798	171,775	Noble	597	3,635	108,330
Crawford	1,314	3,873	401,555	Ottawa	932	3,798	234,779
Cuyahoga	38,178	3,655	13,492,145	Paulding	460	3,525	94,304
Darke	1,293	3,882	253,785	Perry	1,393	3,743	307,060
Defiance	791	3,679	167,008	Pickaway	762	3,814	163,418
Delaware	662	3,669	165,333	Pike	1,055	3,623	213,132
Erie	1,799	3,824	544,495	Portage	2,087	3,539	680,313
Fairfield	2,230	3,719	579,914	Preble	1,081	3,804	218,161
Fayette	681	4,021	153,375	Putnam	614	3,654	112,402
Franklin	12,328	3,782	3,867,150	Richland	3,332	3,833	972,943
Fulton	731	3,759	187,554	Ross	2,180	3,670	429,103
Gallia	1,304	3,825	188,341	Sandusky	1,418	3,824	292,426
Geauga	1,278	3,592	401,612	Scioto	3,741	3,768	807,276
Greene	1,674	3,739	418,734	Seneca	1,191	3,772	265,884
Guernsey	1,392	3,548	318,418	Shelby	975	3,469	179,313
Hamilton	11,191	3,786	4,090,450	Stark	7,725	3,425	1,838,943
Hancock	892	3,835	203,913	Summit	13,300	3,826	4,243,137
Hardin	722	3,930	151,514	Trumbull	6,624	3,855	1,679,159
Harrison	724	3,631	152,244	Tuscarawas	2,933	3,753	687,051
Henry	633	3,532	148,165	Union	685	3,585	152,480
Highland	1,266	3,684	229,637	Van Wert	717	3,973	184,109
Hocking	757	3,473	151,407	Vinton	681	3,801	126,428
Holmes	404	3,776	92,124	Warren	1,704	3,730	445,646
Huron	1,600	3,086	292,031	Washington	1,850	3,326	319,322
Jackson	1,579	4,129	301,790	Wayne	1,716	3,837	458,244
Jefferson	3,199	3,671	673,203	Williams	702	3,831	178,464
Knox	1,229	3,815	291,579	Wood	1,533	3,566	390,206
Lake	4,358	3,597	1,335,768	Wyandot	<u>476</u>	<u>3,644</u>	<u>92,274</u>
Lawrence	3,835	3,879	558,990				
Licking	2,095	3,811	491,704	Total	242,525	\$3,692	\$66,774,089

* These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program. The total amount of administrative fees for this program was \$1.4 million.

SOURCE: Surveys filed with the Ohio Department of Taxation by County Auditor.