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Table PR-5
No. 74 (2008)
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PROPERTY TAX MILLAGE RATES: Average Tax Rates on the Two Classes of Real Property and Tangible Personal Property, by City, for Taxes Collected in Calendar year 2007

Table PR-5 shows average property tax rates for taxes due in calendar year 2007 in Ohio cities (presented with their corresponding county location). These rates reflect all levies imposed on property located within the municipality by various local government units, such as the county, school district, township, special districts, and the municipality itself. The calculated tax rates are shown for three separate classifications: Class I Real (residential and agricultural), Class II Real (commercial, industrial, mineral, and public utility) and Tangible Personal (general and public utility). Rates are expressed in mills; a mill is equivalent to \$1 per \$1,000 of taxable value.

Gross and net tax rates are shown for the two major classes of real property. The gross rates are the actual rates applied to the property values. The net rates are the gross rates after applying the percentage reductions in real property taxes levied required by Section 319.301(D) of the Ohio Revised Code (these percentage reductions are generally referred to as "tax reduction factors"). These rates were computed prior to any reduction of real property taxes resulting from the 10 percent rollback for all real property, the 2.5 percent rollback for residential property, or the homestead exemption. Unlike real property, only the gross rate is applied to general and public utility tangible personal property.

To reflect the rates on taxes collected in 2007, we used the following figures:

- For real property, average tax rates were calculated by dividing 2006 property taxes by 2006 property values.
- To compute average personal property tax rates, 2007 general tangible personal property taxes were combined with 2006 public utility tangible personal property taxes, and this result was divided by the sum of 2007 general tangible personal property values and 2006 public utility tangible personal property values.

Within Class I Real Property, the City of Greenfield (Highland County) had the lowest gross tax rate, at 40.45 and the City of Upper Sandusky (Wyandot County) had the lowest net tax rate, at 30.88. The City of Shaker Heights (Cuyahoga County) had the highest gross tax rate, at 202.40, as well as the highest net tax rate, at 99.46.

As for Class II Real Property, Greenfield remained the locality with the lowest gross tax rate, at 40.45, and Upper Sandusky had the lowest net tax rate at 31.73. Shaker Heights maintained the highest gross tax rate with 202.40 and the highest net tax rate with 126.16.

Lastly, Greenfield and Shaker Heights kept their positions regarding tangible personal property tax rates: Greenfield had the lowest rate, at 40.45, while Shaker Heights had the highest rate, at 202.40.

The rates on this table were calculated from abstracts filed by county auditors with the Ohio Department of Taxation.

Average Tax Millage Rates on Real & Tangible Personal Property, by City, for Taxes Collected in Calendar Year 2007 (a)

<u>Cities</u>	<u>Counties</u>	<u>Real Property</u>				<u>Tangible Personal Property Rate (d)</u>
		<u>Residential & Agricultural</u>		<u>Public Utility, Commercial, Industrial & Mineral</u>		
		<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	
Statewide Total		93.63	56.66	92.92	68.24	90.27
Akron	Summit	97.21	62.82	96.73	73.41	96.75
Alliance	Stark	72.01	40.39	71.36	42.19	71.59
Amherst	Lorain	82.67	43.31	83.00	48.97	82.95
Ashland	Ashland	78.75	46.80	78.75	53.65	78.75
Ashtabula	Ashtabula	80.98	55.84	80.44	62.05	80.24
Athens	Athens	96.01	56.63	95.29	64.59	96.69
Aurora	Portage	91.31	48.05	91.31	52.86	91.31
Avon	Lorain	77.00	52.77	77.00	53.96	77.00
Avon Lake	Lorain	89.06	54.91	89.06	68.89	89.06
Barberton	Summit	78.61	44.24	78.42	58.35	78.39
Bay Village	Cuyahoga	144.75	79.25	144.75	88.06	144.75
Beachwood	Cuyahoga	106.50	56.63	106.74	67.19	106.77
Beavercreek	Greene	83.95	64.58	83.95	65.45	83.95
Bedford	Cuyahoga	100.60	61.65	100.60	74.67	100.60
Bedford Heights	Cuyahoga	100.81	61.85	105.38	75.69	106.90
Bellaire	Belmont	58.45	43.44	58.45	45.88	57.43
Bellbrook	Greene	103.40	69.49	103.40	69.17	103.40
Bellefontaine	Logan	64.42	40.01	64.35	47.00	64.57
Bellevue	Huron	56.63	43.94	56.43	48.50	56.22
Belpre	Washington	48.55	37.26	48.55	37.23	48.55
Berea	Cuyahoga	114.81	68.97	118.64	78.51	116.46
Bexley	Franklin	134.59	65.73	134.59	91.40	134.59
Blue Ash	Hamilton	91.70	49.44	91.31	62.76	91.16
Bowling Green	Wood	80.15	47.55	80.15	50.25	80.15
Brecksville	Cuyahoga	108.00	65.68	108.00	72.44	108.00
Broadview Heights	Cuyahoga	102.24	62.39	106.91	69.75	105.69
Brook Park	Cuyahoga	102.30	60.58	101.22	69.64	102.07
Brooklyn	Cuyahoga	69.00	52.74	69.00	53.89	69.00
Brunswick	Medina	87.74	53.79	87.74	54.24	87.74
Bryan	Williams	68.45	43.56	68.45	44.79	68.45
Bucyrus	Crawford	73.38	49.28	72.68	52.19	72.74
Cambridge	Guernsey	67.13	51.51	63.87	52.41	65.31
Campbell	Mahoning	63.09	55.45	63.05	58.08	63.07
Canfield	Mahoning	80.12	52.40	80.12	53.81	80.12
Canton	Stark	79.00	43.09	79.23	53.73	80.35
Celina	Mercer	54.51	48.39	54.51	49.75	54.51

		Real Property				Tangible Personal Property Rate (d)
		Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
<u>Cities</u>	<u>Counties</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	
Centerville	Montgomery	100.07	62.93	100.07	64.31	100.07
Cheviot	Hamilton	94.07	56.45	94.07	69.57	94.07
Chillicothe	Ross	67.68	47.54	67.82	51.20	68.48
Cincinnati	Hamilton	89.48	56.94	89.51	68.00	89.49
Circleville	Pickaway	69.29	49.18	69.63	53.69	69.70
Clayton	Montgomery	98.71	57.75	98.32	66.49	98.61
Cleveland	Cuyahoga	103.62	63.05	103.06	80.38	102.80
Cleveland Heights	Cuyahoga	163.93	84.24	166.51	102.99	158.54
Clyde	Sandusky	66.85	43.90	66.85	53.77	66.85
Columbus	Franklin	92.89	52.99	92.62	67.18	92.67
Conneaut	Ashtabula	62.71	44.43	62.71	45.91	62.71
Cortland	Trumbull	77.43	56.92	76.81	58.70	76.99
Coshocton	Coshocton	67.77	39.55	66.38	46.97	65.49
Cuyahoga Falls	Summit	91.92	58.75	91.78	65.12	88.66
Dayton	Montgomery	99.19	59.87	99.31	79.63	99.05
Deer Park	Hamilton	111.46	61.82	111.46	71.09	111.46
Defiance	Defiance	64.41	44.38	63.33	45.83	63.41
Delaware	Delaware	80.02	51.55	80.15	56.60	79.99
Delphos	Allen	64.18	39.05	64.32	46.12	64.25
Dover	Tuscarawas	69.82	40.95	69.82	49.44	69.82
Dublin	Franklin	109.51	65.21	111.76	78.65	111.63
East Cleveland	Cuyahoga	127.00	67.14	127.00	92.51	127.00
East Liverpool	Columbiana	60.15	46.66	60.15	52.92	60.15
East Palestine	Columbiana	50.35	43.71	50.35	45.85	50.35
Eastlake	Lake	73.82	47.13	73.83	50.12	73.90
Eaton	Preble	53.61	38.52	53.61	39.63	53.61
Elyria	Lorain	79.15	45.52	80.16	52.81	79.74
Englewood	Montgomery	96.81	54.39	96.81	61.84	96.81
Euclid	Cuyahoga	115.50	64.79	115.50	90.23	115.50
Fairborn	Greene	69.74	42.18	69.96	46.43	69.69
Fairfield	Butler	77.42	48.19	77.61	54.28	77.59
Fairlawn	Summit	77.16	46.80	77.13	51.31	77.12
Fairview Park	Cuyahoga	129.68	82.40	127.14	89.61	127.05
Findlay	Hancock	71.17	43.39	66.64	55.11	67.58
Forest Park	Hamilton	112.55	61.87	105.59	70.20	108.32
Fostoria	Seneca	74.99	54.80	73.91	63.10	74.44
Franklin	Warren	79.60	45.66	79.62	46.07	79.55
Fremont	Sandusky	48.00	34.12	48.00	35.20	48.00
Gahanna	Franklin	102.69	62.68	102.65	75.46	101.92
Galion	Crawford	73.98	42.54	74.03	53.61	73.94
Gallipolis	Gallia	54.00	41.30	54.00	41.76	54.00
Garfield Heights	Cuyahoga	99.58	81.00	98.87	83.13	98.98
Geneva	Ashtabula	80.58	45.29	80.58	48.56	80.58
Girard	Trumbull	73.38	50.89	73.48	55.10	73.57
Grandview Heights	Franklin	134.34	63.92	134.34	96.03	134.48

		Real Property				Tangible Personal Property Rate (d)
		Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
<u>Cities</u>	<u>Counties</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	
Green	Summit	61.93	51.37	62.25	51.96	62.40
Greenfield	Highland	40.45	34.72	40.45	35.33	40.45
Greenville	Darke	52.10	35.34	52.10	39.46	52.10
Grove City	Franklin	106.89	59.78	106.89	77.58	106.67
Hamilton	Butler	71.52	49.07	71.53	55.21	71.52
Harrison	Hamilton	83.49	49.79	83.49	57.30	83.49
Heath	Licking	64.84	44.15	64.59	45.77	64.69
Highland Heights	Cuyahoga	95.90	53.40	95.90	58.74	95.90
Hilliard	Franklin	116.92	67.79	116.93	82.59	116.94
Hillsboro	Highland	46.00	36.47	46.00	37.10	46.00
Hubbard	Trumbull	77.35	52.30	77.35	57.64	77.35
Huber Heights	Montgomery	93.56	63.15	94.02	68.05	94.11
Hudson	Summit	107.55	65.02	107.12	76.19	107.09
Huron	Erie	94.10	46.83	94.10	59.34	94.10
Independence	Cuyahoga	56.50	51.22	56.50	53.47	56.50
Indian Hill	Hamilton	69.59	38.45	69.77	42.37	69.44
Ironton	Lawrence	46.60	40.92	46.49	41.08	46.60
Jackson	Jackson	49.37	43.39	49.37	44.18	49.37
Kent	Portage	125.22	60.98	121.07	71.64	120.45
Kenton	Hardin	51.85	36.18	51.85	38.74	51.85
Kettering	Monongomery	93.80	58.38	93.97	67.82	93.61
Kirtland	Lake	99.94	51.88	99.94	54.77	99.94
Lakewood	Cuyahoga	145.70	80.84	145.70	97.81	145.70
Lancaster	Fairfield	79.89	37.36	79.67	41.44	79.57
Lebanon	Warren	78.84	48.42	79.49	48.26	80.89
Lima	Allen	52.98	42.73	53.03	42.95	53.68
Logan	Hocking	60.60	45.68	60.60	47.49	60.60
London	Madison	67.20	46.99	67.20	50.25	67.20
Lorain	Lorain	82.13	45.85	82.38	65.04	85.69
Louisville	Stark	69.90	38.82	69.90	40.67	69.90
Loveland	Hamilton	101.85	62.93	105.15	68.11	105.23
Lyndhurst	Cuyahoga	127.50	74.17	127.50	79.78	127.50
Macedonia	Summit	90.73	49.62	90.64	52.56	90.62
Madeira	Hamilton	124.45	68.47	113.36	73.55	120.71
Mansfield	Richland	75.62	46.35	76.80	60.67	78.31
Maple Heights	Cuyahoga	98.60	69.52	98.60	75.71	98.60
Marietta	Washington	56.15	37.16	56.15	40.77	56.15
Marion	Marion	61.03	43.19	61.11	46.24	60.81
Martins Ferry	Belmont	67.54	44.19	67.54	50.81	67.54
Marysville	Union	73.80	52.95	73.16	61.06	72.33
Mason	Warren	99.58	55.92	96.39	56.87	96.74
Massillon	Stark	65.65	48.16	64.83	48.33	65.08
Maumee	Lucas	103.88	58.42	102.51	69.22	102.54
Mayfield Heights	Cuyahoga	101.90	59.40	101.90	64.74	101.90
Medina	Medina	108.71	57.66	107.06	60.74	105.01

		Real Property				Tangible Personal Property Rate (d)
		Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
<u>Cities</u>	<u>Counties</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	
Mentor	Lake	97.50	46.99	97.50	58.03	97.50
Mentor on the Lake	Lake	117.00	55.02	117.00	67.10	117.00
Miamisburg	Montgomery	75.95	53.58	75.75	57.14	74.67
Middleburg Heights	Cuyahoga	102.95	60.55	102.95	69.39	102.95
Middletown	Butler	64.16	59.08	63.17	59.20	63.79
Milford	Clermont	94.85	57.86	94.85	63.12	94.85
Monroe	Butler	68.91	59.55	66.97	63.05	67.67
Montgomery	Hamilton	98.72	54.60	98.72	68.91	98.72
Moraine	Montgomery	89.59	55.35	89.82	63.69	89.80
Mount Healthy	Hamilton	102.29	58.45	102.29	69.62	102.29
Mount Vernon	Knox	53.66	43.37	53.68	46.31	53.66
Munroe Falls	Summit	68.48	53.50	68.35	54.32	70.45
Napoleon	Henry	73.37	51.08	73.09	62.42	73.16
Nelsonville	Athens	72.34	56.98	72.34	59.44	72.34
New Carlisle	Clark	71.72	57.67	71.72	60.63	71.72
New Lexington	Perry	62.47	43.19	62.47	47.72	62.47
New Philadelphia	Tuscarawas	60.38	35.97	60.41	40.74	60.39
Newark	Licking	53.33	41.97	51.92	42.48	50.82
Niles	Trumbull	64.57	45.15	62.43	49.16	63.88
North Canton	Stark	86.88	45.94	87.25	51.63	87.77
North College Hill	Hamilton	92.22	47.94	91.31	59.73	92.16
North Olmsted	Cuyahoga	112.98	67.71	112.80	75.50	112.95
North Ridgeville	Lorain	71.62	52.37	71.62	54.10	71.62
North Royalton	Cuyahoga	90.45	60.34	90.20	61.93	90.49
Northwood	Wood	91.81	51.47	89.78	61.83	88.24
Norton	Summit	82.95	46.88	82.95	57.11	82.86
Norwalk	Huron	62.99	34.73	65.86	41.79	64.41
Norwood	Hamilton	83.05	50.16	83.06	61.03	83.06
Oakwood	Montgomery	142.43	67.78	142.43	107.53	142.43
Oberlin	Lorain	101.31	53.98	101.31	62.75	101.31
Olmsted Falls	Cuyahoga	128.39	68.98	128.89	77.66	127.86
Oregon	Lucas	81.00	47.55	81.00	65.28	81.00
Orrville	Wayne	73.00	45.97	73.00	60.87	73.00
Oxford	Butler	68.24	38.84	68.24	42.08	68.24
Painesville	Lake	108.59	51.93	108.82	70.59	107.51
Parma	Cuyahoga	90.00	60.79	90.00	65.57	90.00
Parma Heights	Cuyahoga	95.10	66.47	95.10	71.10	95.10
Pataskala	Licking	73.44	55.63	72.37	56.89	75.50
Pepper Pike	Cuyahoga	115.70	66.90	115.70	74.45	114.59
Perrysburg	Wood	88.81	53.22	88.81	54.34	88.81
Pickerington	Fairfield	110.32	63.23	110.25	65.33	110.25
Piqua	Miami	64.43	46.09	64.43	47.44	64.43
Port Clinton	Ottawa	74.95	37.77	74.95	40.12	74.95
Portsmouth	Scioto	65.63	47.45	65.63	48.18	65.63
Ravenna	Portage	88.02	48.85	88.02	55.94	88.02

		Real Property				Tangible Personal Property Rate (d)
		Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
<u>Cities</u>	<u>Counties</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	<u>Gross Rate (b)</u>	<u>Net Rate (c)</u>	
Reading	Hamilton	90.48	47.22	90.48	68.41	90.48
Reynoldsburg	Franklin	93.25	55.12	94.90	65.34	90.89
Richmond Heights	Cuyahoga	114.24	63.82	119.81	73.93	115.61
Rittman	Wayne	86.43	54.69	85.20	72.85	85.47
Riverside	Montgomery	93.82	60.39	96.45	75.28	96.57
Rocky River	Cuyahoga	112.40	66.92	112.40	84.37	112.40
Rossford	Wood	81.60	53.07	81.60	61.55	81.88
Saint Bernard	Hamilton	81.09	61.56	81.09	72.44	81.09
Saint Clairsville	Butler	68.30	42.44	68.30	44.37	68.16
Saint Marys	Auglaize	66.30	41.26	66.30	50.47	66.30
Salem	Columbiana	65.62	43.83	65.82	45.77	65.72
Sandusky	Erie	85.40	41.65	85.40	53.81	85.40
Seven Hills	Cuyahoga	94.20	64.98	94.20	69.91	94.20
Shaker Heights	Cuyahoga	202.40	99.46	202.40	126.16	202.40
Sharonville	Hamilton	70.37	37.69	71.59	48.38	71.91
Sheffield Lake	Lorain	91.73	56.80	91.73	60.94	91.73
Shelby	Richland	71.68	39.71	71.70	51.28	71.70
Sidney	Shelby	61.58	43.22	60.92	46.69	60.22
Silverton	Hamilton	96.05	60.83	94.38	71.77	94.64
Solon	Cuyahoga	99.76	61.60	99.93	72.31	99.79
South Euclid	Cuyahoga	133.37	76.62	134.94	83.99	137.18
Springboro	Warren	85.70	55.19	83.76	51.68	83.58
Springdale	Hamilton	74.99	41.25	74.99	51.65	74.99
Springfield	Clark	84.91	56.82	79.10	62.70	79.41
Steubenville	Jefferson	60.55	40.58	60.96	49.37	60.64
Stow	Summit	70.69	55.83	70.69	56.66	70.69
Streetsboro	Portage	79.36	43.18	78.85	46.85	78.90
Strongsville	Cuyahoga	107.50	57.97	107.50	63.16	107.50
Struthers	Mahoning	84.65	54.20	84.65	66.01	84.65
Sylvania	Lucas	109.62	60.08	109.62	67.29	109.75
Tallmadge	Summit	86.80	53.60	85.64	60.09	85.91
Tiffin	Seneca	66.91	40.29	65.60	51.86	66.21
Tipp City	Miami	69.84	46.64	69.63	49.10	69.61
Toledo	Lucas	93.12	50.98	93.64	68.71	92.92
Toronto	Jefferson	57.10	33.94	57.10	48.80	57.10
Trenton	Butler	66.33	50.27	66.76	55.60	66.54
Trotwood	Montgomery	101.18	72.42	99.95	85.78	100.17
Troy	Miami	73.76	43.50	73.90	53.18	74.09
Twinsburg	Summit	75.66	46.17	75.66	53.39	75.66
Uhrichsville	Tuscarawas	55.51	45.24	55.51	47.84	55.51
Union	Montgomery	96.16	68.40	93.34	71.76	94.22
University Heights	Cuyahoga	166.90	85.71	166.90	103.25	166.90
Upper Arlington	Franklin	122.96	61.95	122.06	76.88	124.13
Upper Sandusky	Wyandot	45.85	30.88	45.85	31.73	45.85
Urbana	Champaign	75.08	40.17	75.10	48.52	75.10

Cities	Counties	Real Property				Tangible Personal Property Rate (d)
		Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
		Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Van Wert	Van Wert	70.28	46.51	70.20	63.29	70.20
Vandalia	Montgomery	79.51	57.86	79.51	59.87	79.51
Vermilion	Erie	93.00	52.77	95.84	74.58	95.15
Wadsworth	Medina	87.89	45.37	87.87	48.50	87.89
Wapakoneta	Auglaize	46.30	37.57	46.30	39.49	46.30
Warren	Trumbull	74.05	55.27	71.11	58.98	73.96
Warrensville Heights	Cuyahoga	123.60	74.23	123.41	96.37	123.34
Washington	Fayette	65.61	43.21	64.45	45.35	62.98
Wauseon	Fulton	69.98	57.20	69.98	57.80	69.98
Waverly	Pike	72.25	46.25	72.25	51.09	72.25
Wellston	Jackson	45.35	41.75	45.35	42.51	45.35
West Carrollton	Montgomery	90.30	56.41	90.19	64.38	90.03
Westerville	Franklin	105.73	63.49	105.84	69.79	104.57
Westlake	Cuyahoga	97.10	59.78	97.10	63.99	97.10
Whitehall	Franklin	89.59	50.42	89.59	66.29	89.62
Wickliffe	Lake	92.17	49.79	92.17	69.12	92.17
Willard	Huron	65.80	40.13	65.80	46.75	65.80
Willoughby	Lake	74.34	47.73	74.90	50.80	74.51
Willoughby Hills	Lake	72.82	48.98	72.82	51.45	72.82
Willowick	Lake	82.02	56.83	82.02	59.73	82.85
Wilmington	Clinton	48.85	40.14	48.85	41.67	48.85
Wooster	Wayne	92.43	56.33	92.21	63.89	92.11
Worthington	Franklin	111.97	64.02	111.97	80.81	112.00
Wyoming	Hamilton	120.57	62.83	120.79	72.61	114.78
Xenia	Greene	66.20	50.88	66.20	52.60	66.20
Youngstown	Mahoning	73.35	52.91	73.33	65.07	73.34
Zanesville	Muskingum	70.30	44.31	69.32	45.82	69.82

(a) Real property and public utility personal property data are applicable for tax year 2006, taxes collected in 2007; tangible personal property data are based upon tax year 2007, taxes collected in the same year.

(b) Rate based on assessed value prior to application of "Tax Reduction Factors".

(c) Rate based on assessed value after application of "Tax Reduction Factors". These rates are computed prior to deduction of the 10% property tax rollback, 2.5% property tax roll-back and homestead exemption.

(d) Combination of public utility personal and tangible personal property data. Tangible personal property based on assessed value prior to deduction of the \$10,000 exemption.

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