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Table TD-2  
No. 70 (2008)  
October 28, 2008

**DELINQUENT PROPERTY TAXES: Due and Payable, by City, in Calendar Year 2007**

The table shows total delinquent property taxes, by city, for calendar year 2007. It includes all property taxes reported as unpaid in calendar year 2007, including taxes that became delinquent in preceding years which were still unpaid in 2007.

Three categories of delinquent taxes are presented: tangible personal property; all real property which includes public utility personal property (delinquencies for real and public utility personal property taxes are not separated on the source documents); and special assessments. The actual amounts of the delinquencies, and additional penalties and interest imposed on the delinquent taxes, are included in the table.

Total delinquencies within cities were \$1,003.8 million. Real and public utility personal property delinquencies were approximately \$713.7 million of the calendar year 2007 delinquencies while tangible personal property delinquencies amounted to \$200.0 million. Special assessment delinquencies totaled \$90.0 million.

Among Ohio cities, Cleveland (Cuyahoga County) had the highest amount of total delinquencies, with \$155.3 million. Of that, approximately \$129.7 million were real property delinquencies. The City of Holiday City (Williams County) had the lowest amount of delinquency at \$465 (real property accounted for \$457 of this amount).

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

**DELINQUENT PROPERTY TAXES:  
 Due and Payable, in Calendar Year 2007, by City**

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property *</u>	<u>Special Assessments</u>	<u>Total</u>
Statewide Totals		\$200,012,908	\$713,747,989	\$90,012,351	\$1,003,773,247
Summit	Akron	4,606,653	24,853,222	6,463,830	35,923,706
Stark	Alliance	210,855	1,952,010	985,981	3,148,846
Lorain	Amherst	852,300	557,596	589	1,410,486
Ashland	Ashland	553,727	855,908	2,237	1,411,872
Ashtabula	Ashtabula	344,424	1,539,113	645,694	2,529,231
Athens	Athens	41,291	838,112	2,658	882,061
Portage	Aurora	168,446	988,399	7,956	1,164,801
Lorain	Avon	205,365	3,115,938	40,475	3,361,779
Lorain	Avon Lake	2,561,987	1,105,234	21,738	3,688,960
Summit	Barberton	973,431	1,591,952	287,190	2,852,574
Cuyahoga	Bay Village	6,817	1,602,851	27,465	1,637,133
Cuyahoga	Beachwood	358,628	10,112,803	90,472	10,561,903
Greene	Beavercreek	1,387,370	2,909,039	163,453	4,459,863
Cuyahoga	Bedford	228,048	1,984,016	277,997	2,490,061
Cuyahoga	Bedford Heights	519,759	1,368,359	43,011	1,931,129
Belmont	Bellaire	12,788	555,738	284,339	852,865
Greene	Bellbrook	88,740	316,392	23,306	428,438
Logan	Bellefontaine	110,384	660,645	15,021	786,050
Huron	Bellevue	674,932	532,259	3,150	1,210,341
Washington	Belpre	9,958	279,010	1,052	290,020
Cuyahoga	Berea	415,319	2,471,009	177,008	3,063,337
Franklin	Bexley	143,458	751,024	0	894,482
Hamilton	Blue Ash	2,579,310	1,794,796	8,650	4,382,756
Wood	Bowling Green	77,543	991,545	12,832	1,081,920
Cuyahoga	Brecksville	131,760	1,519,780	122,660	1,774,200
Cuyahoga	Broadview Heights	92,331	1,553,355	255,459	1,901,145
Cuyahoga	Brook Park	338,962	1,657,075	1,825	1,997,862
Cuyahoga	Brooklyn	626,485	989,820	60,870	1,677,175
Medina	Brunswick	102,472	3,444,057	154,932	3,701,462
Williams	Bryan	726,183	279,076	3,264	1,008,522
Crawford	Bucyrus	574,872	421,849	14,884	1,011,605
Guernsey	Cambridge	244,667	1,358,215	184,113	1,786,995
Mahoning	Campbell	280,444	767,076	235,812	1,283,332

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property</u> *	<u>Special Assessments</u>	<u>Total</u>
Mahoning	Canfield	\$627,931	\$337,270	\$1,277	\$966,477
Stark	Canton	4,403,320	6,603,667	3,928,929	14,935,916
Mercer	Celina	81,989	333,872	6,955	422,815
Montgomery	Centerville	379,731	1,012,693	31,861	1,424,286
Hamilton	Cheviot	22,417	626,354	3,139	651,911
Ross	Chillicothe	888,865	1,016,298	22,683	1,927,846
Hamilton	Cincinnati	8,356,613	47,968,030	1,840,988	58,165,630
Pickaway	Circleville	229,681	911,277	67,433	1,208,391
Montgomery	Clayton	80,576	725,732	93,092	899,400
Cuyahoga	Cleveland	5,067,160	129,682,371	20,534,689	155,284,220
Cuyahoga	Cleveland Heights	1,070,019	7,600,677	559,088	9,229,785
Sandusky	Clyde	43,066	447,464	7,039	497,569
Franklin	Columbus	32,437,888	66,663,266	2,479,622	101,580,777
Ashtabula	Conneaut	128,995	779,538	449,828	1,358,360
Trumbull	Cortland	68,328	303,451	0	371,779
Coshocton	Coshocton	318,493	729,159	14,158	1,061,809
Summit	Cuyahoga Falls	666,157	2,531,081	34,026	3,231,263
Montgomery	Dayton	4,709,871	27,038,411	12,831,343	44,579,624
Hamilton	Deer Park	135,985	325,300	1,853	463,138
Defiance	Defiance	220,929	770,980	55,370	1,047,278
Delaware	Delaware	876,612	1,865,267	2,311	2,744,190
Allen	Delphos	189,526	160,220	2,797	352,543
Tuscarawas	Dover	127,723	379,924	0	507,647
Franklin	Dublin	1,596,668	3,635,826	293,536	5,526,030
Cuyahoga	East Cleveland	186,698	11,231,124	1,912,081	13,329,904
Columbiana	East Liverpool	502,184	1,165,861	45,391	1,713,436
Columbiana	East Palestine	94,108	476,497	3,448	574,053
Lake	Eastlake	1,407,821	1,209,318	142,099	2,759,237
Preble	Eaton	403,861	515,968	117,703	1,037,531
Lorain	Elyria	1,765,241	3,870,444	96,520	5,732,205
Montgomery	Englewood	513,387	1,029,158	127,184	1,669,729
Cuyahoga	Euclid	1,328,648	5,949,947	243,821	7,522,416
Greene	Fairborn	626,808	1,492,344	61,597	2,180,748
Hamilton	Fairfield	1,121,909	3,459,905	17,961	4,599,775
Summit	Fairlawn	318,791	913,413	16,366	1,248,569
Cuyahoga	Fairview Park	43,066	1,316,493	10,652	1,370,211
Hancock	Findlay	2,706,843	1,776,064	50,736	4,533,643
Hamilton	Forest Park	770,832	2,269,284	29,246	3,069,362
Seneca	Fostoria	352,402	847,656	46,204	1,246,261
Warren	Franklin	643,128	692,469	122,559	1,458,156
Sandusky	Fremont	476,694	748,078	74,565	1,299,337
Franklin	Gahanna	1,516,500	2,286,467	75,113	3,878,079
Crawford	Galion	95,246	485,255	2,068	582,569
Gallia	Gallipolis	353,152	323,670	9,016	685,838
Cuyahoga	Garfield Heights	472,247	4,255,307	391,276	5,118,830

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property</u> *	<u>Special Assessments</u>	<u>Total</u>
Ashtabula	Geneva	\$12,657	\$618,682	\$42,804	\$674,143
Trumbull	Girard	140,403	946,832	59,561	1,146,795
Franklin	Grandview Heights	274,661	287,569	123	562,353
Summit	Green	246,107	2,310,310	59,374	2,615,790
Highland	Greenfield	28,391	175,113	1,492	204,996
Darke	Greenville	385,095	342,885	2,495	730,475
Franklin	Grove City	1,672,259	1,568,208	37,303	3,277,770
Butler	Hamilton	864,448	6,295,069	380,868	7,540,385
Hamilton	Harrison	102,478	504,512	0	606,989
Licking	Heath	210,652	472,727	635	684,014
Cuyahoga	Highland Heights	508,292	837,434	135,523	1,481,248
Franklin	Hilliard	3,930,921	1,653,759	430	5,585,110
Highland	Hillsboro	79,317	298,343	339	377,999
Williams	Holiday City	0	457	8	465
Trumbull	Hubbard	36,490	447,825	174	484,490
Montgomery	Huber Heights	378,794	2,205,370	110,916	2,695,080
Summit	Hudson	1,173,785	953,614	37,439	2,164,838
Erie	Huron	400,230	196,568	3,949	600,747
Cuyahoga	Independence	80,862	3,663,800	629,236	4,373,899
Hamilton	Indian Hill	118,309	1,002,149	0	1,120,458
Lawrence	Ironton	71,084	681,766	191,122	943,972
Jackson	Jackson	786,617	649,748	24,029	1,460,394
Portage	Kent	231,830	1,604,845	45,787	1,882,461
Hardin	Kenton	33,425	269,592	60,519	363,536
Montgomery	Kettering	1,694,989	3,890,847	147,337	5,733,173
Lake	Kirtland	36,154	389,407	5,661	431,221
Cuyahoga	Lakewood	150,139	5,598,776	58,571	5,807,486
Fairfield	Lancaster	645,511	2,073,342	84,151	2,803,004
Warren	Lebanon	241,874	1,049,432	4,514	1,295,820
Allen	Lima	787,071	3,085,987	2,738,172	6,611,230
Hocking	Logan	91,617	445,146	2,125	538,887
Madison	London	63,045	405,976	4,779	473,801
Lorain	Lorain	2,823,551	6,441,297	853,348	10,118,196
Stark	Louisville	40,346	230,787	414	271,547
Hamilton	Loveland	358,101	942,170	9,156	1,309,426
Cuyahoga	Lyndhurst	265,101	8,192,062	43,831	8,500,994
Stark	Macedonia	894,376	1,121,545	557,323	2,573,245
Hamilton	Madeira	164,627	785,965	1,260	951,851
Richland	Mansfield	885,089	7,056,708	851,808	8,793,605
Cuyahoga	Maple Heights	763,451	4,085,397	275,748	5,124,596
Washington	Marietta	19,679	580,939	18,890	619,508
Marion	Marion	215,793	2,263,491	365,052	2,844,336
Belmont	Martins Ferry	274,100	606,825	290,881	1,171,805
Union	Marysville	935,541	872,340	36,946	1,844,828
Warren	Mason	1,275,426	2,644,599	9,633	3,929,658

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property</u> *	<u>Special Assessments</u>	<u>Total</u>
Stark	Massillon	\$1,416,940	\$2,473,129	\$862,750	\$4,752,819
Lucas	Maumee	1,627,955	2,714,304	36,045	4,378,304
Cuyahoga	Mayfield Heights	120,599	2,382,573	52,141	2,555,314
Medina	Medina	454,072	1,498,121	49,266	2,001,459
Lake	Mentor	2,666,354	3,028,650	693,494	6,388,499
Lake	Mentor-on-the-Lake	33,855	387,516	33,313	454,684
Montgomery	Miamisburg	160,477	1,020,849	98,775	1,280,101
Cuyahoga	Middleburg Heights	212,006	1,274,599	78,243	1,564,849
Butler	Middletown	1,171,118	6,074,771	903,720	8,149,609
Clermont	Milford	62,585	440,503	17,803	520,891
Butler	Monroe	255,488	1,331,577	9,327	1,596,392
Hamilton	Montgomery	252,306	1,143,220	4,745	1,400,272
Montgomery	Moraine	765,834	586,577	78,655	1,431,065
Hamilton	Mount Healthy	89,804	373,707	703	464,214
Knox	Mount Vernon	338,418	628,112	53,566	1,020,096
Summit	Munroe Falls	42,264	202,366	22,762	267,393
Henry	Napoleon	79,562	383,913	38,875	502,350
Athens	Nelsonville	13,703	630,082	99	643,883
Clark	New Carlisle	5,424	278,351	99,800	383,575
Perry	New Lexington	119,823	468,290	4,868	592,982
Tuscarawas	New Philadelphia	500,200	1,104,236	18,329	1,622,765
Licking	Newark	334,977	2,040,041	22,408	2,397,426
Trumbull	Niles	605,429	1,084,277	88,561	1,778,267
Stark	North Canton	123,739	536,650	814	661,203
Hamilton	North College Hill	196,781	790,107	4,899	991,787
Cuyahoga	North Olmsted	623,523	2,543,033	12,033	3,178,588
Lorain	North Ridgeville	1,239,228	1,768,597	37,023	3,044,849
Cuyahoga	North Royalton	277,875	1,861,119	27,130	2,166,123
Wood	Northwood	752,739	404,160	10,039	1,166,938
Summit	Norton	186,665	738,099	32,865	957,628
Huron	Norwalk	460,775	475,406	37,488	973,670
Hamilton	Norwood	647,768	2,033,019	578,547	3,259,334
Montgomery	Oakwood	14,833	674,081	16,798	705,711
Lorain	Oberlin	22,970	485,738	1,341	510,049
Cuyahoga	Olmsted Falls	107,440	1,258,577	53,990	1,420,006
Lucas	Oregon	3,205,009	1,751,228	119,487	5,075,725
Wayne	Orrville	121,595	788,810	24,700	935,105
Butler	Oxford	24,554	638,650	588	663,792
Lake	Painesville	160,662	1,284,475	96,507	1,541,644
Cuyahoga	Parma	1,691,411	7,139,965	141,693	8,973,068
Cuyahoga	Parma Heights	37,747	1,497,376	79,172	1,614,295
Licking	Pataskala	26,248	751,983	207,403	985,634
Cuyahoga	Pepper Pike	125,622	2,149,361	28,990	2,303,973
Wood	Perrysburg	242,764	1,003,807	24,360	1,270,930
Fairfield	Pickerington	119,222	1,558,952	4,951	1,683,126

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property</u> *	<u>Special Assessments</u>	<u>Total</u>
Miami	Piqua	\$601,868	\$734,216	\$22,794	\$1,358,878
Ottawa	Port Clinton	415,575	423,554	77,074	916,203
Scioto	Portsmouth	125,432	1,536,434	738,295	2,400,161
Delaware	Powell	172,736	802,933	94,250	1,069,919
Portage	Ravenna	165,728	1,151,269	16,138	1,333,135
Hamilton	Reading	936,493	560,962	1,976	1,499,431
Franklin	Reynoldsburg	414,704	1,731,968	9,304	2,155,976
Cuyahoga	Richmond Heights	463,938	3,217,097	157,715	3,838,750
Wayne	Rittman	595,545	284,471	6,282	886,299
Montgomery	Riverside	207,645	1,175,612	274,003	1,657,261
Cuyahoga	Rocky River	276,473	1,804,558	31,351	2,112,382
Wood	Rossford	555,078	483,296	209,319	1,247,694
Hamilton	Saint Bernard	94,353	388,409	2,226	484,988
Belmont	Saint Clairsville	1,490	293,303	5,775	300,567
Auglaize	Saint Marys	66,924	374,568	51,644	493,136
Columbiana	Salem	1,047,881	686,972	5,864	1,740,717
Erie	Sandusky	490,138	3,475,356	783,847	4,749,341
Cuyahoga	Seven Hills	17,687	1,158,576	12,584	1,188,846
Cuyahoga	Shaker Heights	814,019	6,668,350	735,775	8,218,145
Hamilton	Sharonville	1,938,132	1,240,449	73,705	3,252,286
Lorain	Sheffield Lake	304,543	849,251	79,335	1,233,128
Richland	Shelby	174,333	548,054	2,228	724,615
Shelby	Sidney	232,376	503,012	32,924	768,312
Hamilton	Silverton	112,442	526,963	4,949	644,354
Cuyahoga	Solon	827,737	2,708,212	42,889	3,578,838
Cuyahoga	South Euclid	247,858	2,237,528	411,554	2,896,940
Warren	Springboro	154,561	1,449,056	101,988	1,705,605
Hamilton	Springdale	947,308	962,140	830	1,910,278
Clark	Springfield	596,637	7,632,601	1,454,435	9,683,674
Jefferson	Steubenville	383,071	2,964,527	2,969,828	6,317,426
Summit	Stow	592,248	1,603,142	179,704	2,375,094
Portage	Streetsboro	119,950	963,636	31,986	1,115,571
Cuyahoga	Strongsville	3,423,457	2,635,022	82,295	6,140,774
Mahoning	Struthers	222,107	492,457	1,453	716,017
Lucas	Sylvania	173,616	950,743	37,466	1,161,825
Summit	Tallmadge	330,480	1,340,053	39,152	1,709,686
Seneca	Tiffin	24,668	602,083	73,533	700,283
Miami	Tipp City	173,819	251,853	5,184	430,856
Lucas	Toledo	11,503,526	27,677,147	5,456,988	44,637,661
Jefferson	Toronto	119,942	345,377	63,303	528,622
Butler	Trenton	58,732	892,830	12,065	963,627
Montgomery	Trotwood	155,242	5,375,957	765,533	6,296,732
Miami	Troy	1,800,764	862,714	27,146	2,690,623
Summit	Twinsburg	638,407	948,527	20,256	1,607,191
Tuscarawas	Uhrichsville	24,381	273,444	85,983	383,808

<u>Cities</u>	<u>Corresponding County</u>	<u>Tangible Personal Property</u>	<u>Real Property *</u>	<u>Special Assessments</u>	<u>Total</u>
Montgomery	Union	\$69,791	\$875,428	\$29,713	\$974,932
Cuyahoga	University Heights	143,567	1,255,540	74,025	1,473,132
Franklin	Upper Arlington	1,194,563	1,910,415	5,478	3,110,455
Wyandot	Upper Sandusky	286,148	188,331	171	474,651
Champaign	Urbana	873,521	472,675	136,220	1,482,415
Van Wert	Van Wert	544,049	393,661	25,545	963,255
Montgomery	Vandalia	808,679	1,530,422	42,647	2,381,749
Lorain	Vermilion	35,774	1,414,277	54,087	1,504,139
Medina	Wadsworth	121,581	963,501	20,034	1,105,117
Auglaize	Wapakoneta	58,795	430,806	18,065	507,665
Trumbull	Warren	2,015,488	4,287,758	606,046	6,909,293
Cuyahoga	Warrensville Heights	595,614	5,030,082	395,459	6,021,154
Fairfield	Washington	97,720	545,990	102,425	746,134
Fulton	Wauseon	840	321,685	716	323,241
Pike	Waverly	998,997	263,284	0	1,262,282
Jackson	Wellston	340,926	584,396	41,517	966,840
Montgomery	West Carrollton	229,777	850,168	50,310	1,130,255
Franklin	Westerville	668,245	1,975,517	36,593	2,680,355
Cuyahoga	Westlake	504,321	3,263,853	44,691	3,812,865
Franklin	Whitehall	1,015,827	948,411	11,234	1,975,472
Lake	Wickliffe	1,428,940	1,121,256	235,422	2,785,617
Huron	Willard	332,064	232,914	21,067	586,045
Lake	Willoughby	1,672,665	1,243,791	95,822	3,012,278
Lake	Willoughby Hills	130,467	718,179	26,662	875,308
Lake	Willowick	140,852	755,840	104,953	1,001,644
Clinton	Wilmington	1,571,058	691,396	36,208	2,298,662
Wayne	Wooster	377,764	4,098,994	78,748	4,555,507
Franklin	Worthington	668,988	921,114	812	1,590,914
Hamilton	Wyoming	173,596	645,132	312	819,040
Greene	Xenia	404,461	1,405,555	267,883	2,077,899
Mahoning	Youngstown	4,280,689	8,906,586	689,242	13,876,518
Muskingum	Zanesville	674,226	2,799,063	996,976	4,470,266

\* Includes public utility personal property.

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